



Annual Training Calendar 2024-25

**Regional Capacity Building
& Knowledge Institute,
Mumbai**



**Regional Training Institute, Plot No. C-2, G.N. Block, Behind Asian Heart Institute,
Bandra-Kurla Complex, Mumbai-400051**

From Director General's Desk

I am delighted to present our Annual Calendar of Training Programmes for the year 2024-25 which has been prepared on the basis of the Training Needs Analysis efforts of all our user offices. At the outset, I would like to express my gratitude to Chairman and members of the Regional Advisory Committee for their valuable inputs during the meeting of the RAC held on 27-02-2024 that have helped us give a final shape to the Calendar. In all 44 training courses have been included in the Calendar including 28 General Courses and 16 EDP Courses.

With the active support of the user offices, we could conduct all the courses planned during the year 2023-24. We have also prepared 4 case studies and two STMs.

I am also happy to share that RCB&KI Mumbai bagged the CAG Award for the best office under the category "Regional Capacity Building & Knowledge Institutes / Centres" for the year 2022-23. I would like to convey our sincere gratitude to our Regional Advisory Committee and our user office for this achievement

I would like to thank all our user offices in helping us achieve our capacity building targets and look forward to their continued cooperation in future too.

Director General

INDEX

Particulars	Page No.
Section I – Profile	3
About RCB&KI	4
Jurisdiction and Regional Advisory Committee	4-5
Knowledge Centre	5
Mandatory training on MCTP levels 2, 3 & 4	6
HQ directed and RAC suggested training programmes	6
Hosting of Training Calendar in Website	6
Calendar of Training Programmes (COTP)	6
Section II- Courses at a Glance	7
EDP Courses	8
General Courses	9
Section III- Calendar for EDP and General Courses	10
EDP Courses	11-19
General Courses	20-30
Section IV- Course Contents	31
EDP Courses	32-35
General Courses	36-52
Section V- Resource Profile	53
Infrastructure	54-58
Personnel	59
Budget	60
Section VI- Achievements	61
Training Statistics	62
Slots Targeted vis-a-vis Achieved	62
Targets Planned for 2024-25	62
Year-wise Achievements (2019-20 to 2023-24)	63-73

SECTION I

PROFILE

Annual Training Calendar for the Year 2023-24

I. About RCB&KI

Regional Capacity Building & Knowledge Institute (RCB&KI), 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 RCB&KI, Mumbai is headed by a full time Director General and caters to the training needs of 22 IA&AD offices located in Mumbai, Pune, Goa and Gujarat. RCB&KI, 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 RCB&KI 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 RCB&KI, Mumbai is presently constituted with the following members:

Sr. No.	Name of the officials	Name of the Office
1.	Shri. Guljari Lal	Chairperson, Regional Advisory Committee Director General of Audit (Shipping), Mumbai
2.	Ms. Lata Mallikaurjana	Principal Accountant General (Audit) – II, Maharashtra
3.	Shri. S. K. Jaipuriyar	Director General of Audit (Central), Ahmedabad
4.	Shri Dhiren Mathur	Director General of Audit (Central), Mumbai
5.	Shri. C. M. Sane	Principal Accountant General (Audit) - I, Maharashtra, Mumbai
6.	Shri. Sandip Roy	Director General of Commercial Audit, Mumbai
7.	Ms. Tanuja Mittal	Director General of Audit (Central Railway), Mumbai
8.	Shri. Abdul Rauf	Director General, RCB&KI Mumbai
9.	Shri. D R Patil	Principal Accountant General (Audit)-I, Gujarat, Rajkot

Sr. No.	Name of the officials	Name of the Office
10.	Ms. Anitha Balakrishna	Principal Accountant General, Goa
11.	Shri. Vijay N. Kothari	Accountant General (Audit)-II, Gujarat, Ahmedabad
12.	Ms. Aastha Luthra	Accountant General (A&E) – I, Maharashtra, Mumbai
13.	Ms. Preethi Abraham	Principal Director of Audit (DS), Pune
14.	Shri R K Solanki	Accountant General (A&E), Gujarat, Rajkot
15.	Ms. Supriya Singh	Principal Director of Audit (Western Railway), Mumbai
16.	Ms. Nidhi Jain	Director, O/o the Principal Director of Audit (Environment & Scientific Departments), Mumbai Branch
17.	Shri Sugendran P	Director of Audit, Ordnance Factory, Kirkee
18.	Ms. Geetha Raghu	Director, O/o Director General of Audit (F&C), New Delhi at Mumbai
19.	Shri. Waghela D. D.	Director, O/o Director General of Audit (F&C), New Delhi at Ahmedabad
20.	Shri Pankaj Vaid	Dy. Director, O/o Pr. Director of Audit (A, F and WR), New Delhi at Mumbai
21.	Shri Anand Nagchandi	Dy. Director of Audit, Navy, Mumbai

III. (a) Knowledge Centre

HQ has designated RCB&KI Mumbai as Knowledge Centre for the topics on (i) Commercial Audit and (ii) Crypto Currencies vide HQ email dated 3 October 2023. As part of our training mandate relating to Knowledge Centre topics, we have planned one training (all-India) each, on Consolidated Financial Statements of Companies; Corporate Governance; Corporate Finance; Commercial Audit, Companies Act, 2013 Indian Accounting Standards (Ind AS), Auditing Standards, Accounting Standards and Analysis of Financial Statements and Crypto Currencies during 2024-25.

III. (b) Mandatory training on MCTP levels 2 & 3

MCTP trainings are crafted as per the National Training Policy and Mission Karmayogi and the courses on MCTP are mandatory. RCB&KI Mumbai has planned two courses each on MCTP levels 2 & 3 in the Calendar 2024-25 .

III. (c) HQ directed and RAC suggested training programmes

HQ directed Income Tax Business Applications, Faceless assessment scheme of the Income Tax Department

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 RCB&KI, 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 Training Needs Analyses data was entered online in SAI Training Portal by the user offices and the Calendar of Training Programmes (COTP) was drafted based on these data. We also received valuable inputs during the RAC meeting on 27-02-2024 that helped us give the CoTP a final shape. Following the detailed discussion by the RAC and subsequent review / confirmation of training requirements by user offices, the COTP has been finalised. The calendar for 2024-25 comprises 16 EDP training programmes over 71 training days covering 386 participants and 28 General training programmes over 174 training days covering 530 participants.

SECTION II

COURSES AT A GLANCE

EDP Courses

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)	Total no. of days
1	MS Excel (Advanced) with Power Pivot	2	6	12
2	Advanced MS Access	3	5	15
3	Audit in IT Environment	1	6	6
4	Budgetary process in the Government, usage of iBEMS in IA & AD and integration with PFMS (all cadres)	1	2	2
6	Data Analytics - Tableau	1	3	3
7	e_office	1	3	3
8	Hardware / Software Troubleshooting & Server Management	1	5	5
9	IDEA	2	5	10
10	Introduction to e-procurement (GeM) and e-tendering (CPPP) (Group “C” to Group “A”)	1	2	2
11	IT Audit (including INTOSAI IT Audit Guidelines, Manuals)	1	5	5
13	Oracle Backend – SQL	1	5	5
14	OIOS	1	3	3
	Total	16		71

General Courses

Sl. No	Name of Course	No. of Courses	Duration of course (Days)	Total no. of days
1	Pre-retirement course (Officials retiring within the year or next year -Group A, B or C)	1	3	3
2	Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)	1	5	5
3	Compliance Audit as per Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)	1	3	3
4	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RCB&KI Act. (Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)	1	5	5
5	Direct Taxes and Faceless Assessment Scheme (AAOs to Sr.AOs)	1	5	5
6	KC Topic – All India Training Programme on Audit of Consolidated Financial Statements of Companies (IA &AS, Sr. AOs and AAOs)	1	4	4
7	KC Topic – All India Training Programme on Commercial Audit (IA&AS officers, Sr. AOs and AAOs) – Audit of Electricity Generation, Transmission and Distribution Companies	1	4	4
8	KC Topic – All India Training Programme on Companies Act 2013	1	4	4
9	KC Topic - All India Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)	1	5	5
10	KC Topic – All India Training Programme on Ind AS, Auditing Standards	2	5	10
11	Mid-Career Training Programme Level – 2	2	6	12
12	Mid-Career Training Programme Level - 3	2	6	12
13	Modular Training on Audit Reporting (Auditors/Accountants to Sr. AOs)	1	3	3
14	Performance Audit and Risk based Auditing (Supervisors, AAOs to Sr. AOs)	1	5	5
15	Statistics and Sampling in audit (AAOs & Sr. AOs)	1	2	2
16	Training Programme on Audit of Fraud and Fraud detection techniques (Sup/AAOs to Sr. AOs)	1	4	4
17	Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)	1	5	5
18	KC Topic – All India Training on Crypto Currencies	1	2	2
19	Works Audit and Contract Management	1	5	5
20	Audit of Autonomous Bodies	1	5	5
21	Workshop on Audit of Autonomous Bodies	1	2	2
22	Orientation Course	2	30	60
23	Administrative Issues	1	5	5
24	Training Programme on Audit of Local Bodies (PRIs and ULBs) (Auditors to Sr. AOs)	1	4	4
	Total	28		174

SECTION III

CALENDAR FOR EDP AND GENERAL COURSES

EDP calendar (2024-25)

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
1	Advanced MS Access	5	01-04-2024	05-04-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, 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	7
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						21
2	IDEA	5	29-04-2024	03-05-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	4
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	4
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
			Total Slots			18
3	e-Office	3	20-05-2024	22-05-2024	ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	3
					BRANCH : DGA, NAVY, NEW DELHI AT MUMBAI	3
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	6
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	9
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	4
			Total Slots			32
4	Budgetary process in the Government, usage of iBEMS in IA & AD and integration with PFMS (all cadres)	2	03-06-2024	04-06-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	3
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	6
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			28
5	OIOS	3	05-06-2024	07-06-2024	Director General of Audit, Central Railway, Mumbai	3
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	4
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	2
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	2
			Total Slots			21
6	IDEA	5	18-06-2024	22-06-2024	Director General of Audit, Central Railway, Mumbai	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	4
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	4

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			18
7	Data Analytics - Tableau	3	24-06-2024	26-06-2024	ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	2
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	3
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	4
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	5
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			28
8	Audit in IT Environment	6	01-07-2024	06-07-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	3
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	6

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	5
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			27
9	Introduction to e-procurement (GeM) and e-tendering (CPPP) (Group "C" to Group "A")	2	09-07-2024	10-07-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	4
					BRANCH : DGA, NAVY, NEW DELHI AT MUMBAI	1
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL, GOA	3
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			29
10	Oracle Sql Backend	5	05-08-2024	09-08-2024	BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	4
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	4
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	3
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	5
			Total Slots			19
11	Advanced MS Excel with Power Pivot	6	19-08-2024	24-08-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	5
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	4
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	1

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
			Total Slots			27
12	Advanced MS Access	5	14-10-2024	18-10-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, 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	7
			Total Slots			22
13	Advanced MS Access	5	02-12-2024	06-12-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					FINANCE AND 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	7
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			21
14	Hardware / Software Troubleshooting & Server Management	5	06-01-2025	10-01-2025	Director General of Audit, Central Railway, Mumbai	3
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, 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	5
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
			Total Slots			17
15	Advanced MS Excel with Power Pivot	6	20-01-2025	25-01-2025	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	5
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	5

Sl.No	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, 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	3
			Total Slots			27
16	IT Audit (including INTOSAI IT Audit Guidelines, Manuals)	5	17-03-2025	21-03-2025	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	8
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	4
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	6
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
			Total Slots			31
		71	Grand Total			386

General calendar (2024-25)

Sno.	Programme Title	Duration (in days)	Date from	Date To	Office	Slots
1	Pre-retirement course (Officials retiring within the year or next year -Group A, B or C)	3	02-04-2024	04-04-2024	Director General of Audit, Central Railway, Mumbai	2
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	19
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	5
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						40
2	KC Topic – All India Training Programme on Audit of Consolidated Financial Statements of Companies (IA &AS, Sr. AOs and AAOs)	4	22-04-2024	25-04-2024	ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	3
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					Director General of Audit (Shipping), Mumbai	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						12

3	Orientation course for DRAAOs/DPAAOs/Supervisors	30	22-04-2024	01-06-2024	ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	9
					Director General of Audit (Shipping), Mumbai	4
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	11
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						28
4	Audit of Autonomous Bodies	5	06-05-2024	10-05-2024	ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	4
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	5
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
Total Slots						20
5	Training Programme on Audit of Fraud and Fraud detection techniques (Sup/AOs to Sr. AOs)	4	13-05-2024	16-05-2024	Director General of Audit, Central Railway, Mumbai	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	7

					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						19
6	MCTP - Level 2	6	27-05-2024	01-06-2024	ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	4
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	4
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	5
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						20
7	Compliance Audit as per Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)	3	10-06-2024	12-06-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)- II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	4
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					BRANCH : DGA, NAVY, NEW DELHI AT MUMBAI	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	5
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1

Total Slots						24
8	Workshop on Audit of Autonomous Bodies	2	13-06-2024	14-06-2024	DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	6
Total Slots						6
9	MCTP - Level 3	6	22-07-2024	27-07-2024	ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	3
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	11
					Director General of Audit (Shipping), Mumbai	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	4
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	1
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	5
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	4
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						37
10	Administrative Issues	5	29-07-2024	02-08-2024	Director General of Audit, Central Railway, Mumbai	8
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	4
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					Director General of Audit (Shipping), Mumbai	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	5

					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	4
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	4
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						39
11	Orientation course for DRAAOs/DPAAOs/Supervisors	30	29-07-2024	06-09-2024	ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					Director General of Audit (Shipping), Mumbai	4
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						6
12	Audit Reporting	3	12-08-2024	14-08-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	3
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						19
13	KC Topic - All India Training - Ind AS, Auditing Standards,	5	26-08-2024	30-08-2024	Director General of Audit, Central Railway, Mumbai	1

	Accounting Standards and Analysis of Financial Statement (For IA & As and Other Officers)				ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	5
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					Director General of Audit (Shipping), Mumbai	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					DIRECTOR GENERAL OF COMMERCIAL AUDIT, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	2
Total Slots						16
14	Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)	5	02-09-2024	06-09-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	4
					BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					Director General of Audit (Shipping), Mumbai	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						25
15	Training Programme on Financial Attest Audit	5	23-09-2024	27-09-2024	Director General of Audit, Central Railway, Mumbai	2

	Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)				ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	5
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	2
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						18
16	KC Topic – All India Training Programme on Commercial Audit	4	21-10-2024	24-10-2024	ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	11
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						13
17	KC Topic - All India Training - Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statement (For IA & As and Other Officers)	5	04-11-2024	08-11-2024	Director General of Audit, Central Railway, Mumbai	1
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	4
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	6
					Director General of Audit (Shipping), Mumbai	2
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	2

					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						21
18	KC Topic – All India Training Programme on Crypto Currencies	2	11-11-2024	12-11-2024	PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
Total Slots						2
19	KC Topic - All India Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)	5	18-11-2024	22-11-2024	ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						5
20	KC Topic – All India Training Programme on Companies Act 2013	4	25-11-2024	28-11-2024	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	5
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					BRANCH : FINANCE & COMMUNICATION AUDIT OFFICE AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						17
21	Audit of Local Bodies	4	09-12-2024	12-12-2024	PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	4
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	11
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						16
22	Mid Career Training Programme Level - 2	6	16-12-2024	21-12-2024	DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	3

					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	5
Total Slots						11
23	Direct Taxes	5	30-12-2024	03-01-2025	ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	4
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	9
					PRINCIPAL ACCOUNTANT GENERAL, GOA	1
Total Slots						16
24	Works Audit and Contract Management	5	13-01-2025	17-01-2025	ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	2
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	3
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	2
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	4
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						18
25	Statistics and Sampling in audit (AAOs & Sr. AOs)	2	30-01-2025	31-01-2025	Director General of Audit, Central Railway, Mumbai	2
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	7
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	2

					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
Total Slots						13
26	Performance Audit and Risk based Auditing (Supervisors, AAOs to Sr. AOs)	5	03-02-2025	07-02-2025	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	5
					ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
					BRANCH : DGA, NAVY, NEW DELHI AT MUMBAI	1
					DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	3
					Director General of Audit (Shipping), Mumbai	1
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
					FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	1
					PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	5
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	3
					PRINCIPAL ACCOUNTANT GENERAL, GOA	2
					PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
					Total Slots	
27	Mid Career Training Programme Level - 3	6	24-02-2025	01-03-2025	DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	7
					DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	4
					DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	2
					PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	4
Total Slots						17
28	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act.	5	03-03-2025	07-03-2025	Director General of Audit, Central Railway, Mumbai	2
					ACCOUNTANT GENERAL (AUDIT)-II, MAHARASHTRA, BRANCH OFFICE , MUMBAI.	1

(Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)				ACCOUNTANT GENERAL (AUDIT-II) GUJARAT	1
				BRANCH :PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT AT AHMEDABAD	2
				DIRECTOR GENERAL OF AUDIT (CENTRAL) MUMBAI	1
				Director General of Audit (Shipping), Mumbai	1
				DIRECTOR GENERAL OF AUDIT(CENTRAL), AHMEDABAD	1
				DIRECTOR GENERAL OF AUDIT, WESTERN RAILWAY, MUMBAI	1
				FINANCE AND COMMUNICATION AUDIT OFFICE, MUMBAI	2
				Pr. ACCOUNTANT GENERAL (A & E) I, MAHARASHTRA, MUMBAI	2
				PRINCIPAL ACCOUNTANT GENERAL (A & E), GUJARAT, RAJKOT	2
				PRINCIPAL ACCOUNTANT GENERAL (Audit I), GUJARAT, RAJKOT	3
				PRINCIPAL ACCOUNTANT GENERAL (AUDIT) I, MAHARASHTRA, MUMBAI	4
				PRINCIPAL ACCOUNTANT GENERAL, GOA	1
				PRINCIPAL DIRECTOR OF AUDIT, DEFENCE SERVICES, PUNE	1
	Total Slots				
		Grand Total			530

SECTION IV

COURSE CONTENTS

EDP Courses (2024-25)

S No.	Name of the Course	Duration (in days)	Topic in Brief
1.	IT Audit (including INTOSAI IT Audit Guidelines, Manuals) (DEO to Sr AO)	05	<ul style="list-style-type: none"> • 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.	Data Analytics – Tableau (Supervisor to Sr.AO)	03	<ul style="list-style-type: none"> • Descriptive Analytics • Statistical Approaches in Analytics • Predictive Analytics, • Introduction to Data Analytics • Overview of TABLEAU • Big data concepts
3.	Audit in IT Environment (Supervisor to Sr.AO) -	06	<ul style="list-style-type: none"> • Overview of Audit in IT Environment • Database concepts, important features of MS Excel - Conditional Formatting, Subtotals, Pivot Table, Functions • Important features of IDEA-Data import, Properties, Summarisation, Stratification, Duplicate/Gap detection, functions, Extraction, Export, Creating Reports
4.	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	02	<ul style="list-style-type: none"> • 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
5.	IDEA (DEO to Sr AO) – 2 courses	05 (2 courses)	<ul style="list-style-type: none"> • Overview • Import of files • Viewing the data

S No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> • Data Extraction, summarisation, stratification, gap detection • Pivot table, Correlation, trend analysis • Functions and sampling • Reports and Designing
6.	Advanced MS Access (DEO to Sr AO) – 3 courses	06 (3 courses)	<ul style="list-style-type: none"> • Database concepts • Features of MS Access - Tables, Queries, Forms and Reports • Creation of Tables in design view, data types, field properties, Table properties • Importing data from external sources • Creation of queries in design mode • Use of query wizard • Action Queries • Creation of Form in design, wizard and auto form mode. Introduction to form controls • Report Generation
7.	Oracle Backend – SQL (DEO to Sr AO)	05	<ul style="list-style-type: none"> • 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
8.	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP) (Group “C” to Group “A”)	02	<p>Salient features of GFR 2017 regarding procurement through GeM</p> <ul style="list-style-type: none"> • 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 • Options for buying available on GeM – Direct Purchase, Bidding, Reverse Auction, Monetary limits for deciding upon the mode of buying

S No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> • 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 & CPPP, including experience sharing by users of GeM • Prospective audit issues in GeM
9.	MS Excel (advanced) with Power Pivot (DEO to Sr AO) – 2 courses	05 (2 courses)	<ul style="list-style-type: none"> • Introduction to MS Excel, formulae and functions – lookup functions • Analysing data by creating pivot tables, charts, Dashboards, Macros
10.	Hardware/Software Troubleshooting (DEO to Sr AO)	05	<ul style="list-style-type: none"> • 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

S No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> • Creating multisession CDs
11.	e-office	03	<ul style="list-style-type: none"> • Introduction to e-office and File management system : About e-Office , Brief description of Modules/links available at homepage Receipts - Diarization of receipt, Forwarding of receipt, Pull back/Pull Up, Searching, Put up in a file /Attach, Creation of File, Attaching correspondence, Noting, Making Reference of correspondence, Approval of drafts, Dispatch, Closing a receipt/Filing, E_sign, File Forwarding, Functions related to files, Searching of Files/Receipt/Dispatch, General Settings, Q&A session, Creating drafts, attaching drafts, correcting and finalising drafts, attaching external files, Creating receipts; creating files, putting up drafts etc • Administrative Module : Employee Master Details module; Adding posts/designations to the office, Posting ;Transfer, Q&A session,
12.	OIOS	3	<ul style="list-style-type: none"> • Activation of Account • Post • Activity • Activity • Posting/Transfer of an employee • Document workspace & Auditee Information System • Audit Plan & Design Audit Assignments • ADM • Audit Execution • Activity • Field visit and QA/QC • Organization • Personnel • Toolkits • Auditee Universe • Audit Products

General Courses: -2024-25

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
1.	Pre-retirement course	3	<ul style="list-style-type: none"> • Leading a Healthy Life – Yoga session • Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, including Bhavishya, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Mediclaim; Pensioners’ Grievances Redressal Machinery. With Case studies/Interactive sessions and Group Discussions) • Psychological Aspects of Retirement – Retirement and process involved, Managing the change, retiring to purposeful activity, Change in Mental attitude, Change in lifestyle, enriching relationships, discovering own potential, never too old to work, Difference between growing old and being useful even if old, Time Management. (With Role Play/interactive sessions and Group Discussions) • Post retirement opportunity for retired employees of IA&AD • Cyber Security Awareness: Sensitising the popular methods being adopted by cyber criminals and the possible safeguards and precautions be aware of and follow to ward off these threats • Financial Aspects of Retirement – Choosing a consultant, investment avenues, discussion on relevant schemes ranging from short term needs to long term needs, Risk and return of various instruments, identifying time and need for future expenses (Case studies/Group Discussion). • Asset Allocation-Bank deposits to senior citizen’s plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)
2.	Orientation Programme for Direct Recruit and Departmentally Promoted AAOs/ Supervisors (Officials who have passed Exam of 2022 and not undergone training)	30 x 2 courses = 60 days	<ul style="list-style-type: none"> • Introduction to HQ instructions regarding One-week Exposure Course of top 10 AAOs at NAAA Shimla • Organisational Structure of the Department • Communicating with confidence • Enthusiasm • Tax and Tax Laws • IT Audit and Audit of IT System-All phases from need analysis, procurement of hardware, procurement/development of software. Software Development life cycle, rolling out in production environment, change management, contract

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<p>management; Business continuity and disaster recovery plan and its testing, safety and IT security aspects of hardware and software including access (with case studies); Understanding of IT Applications like ERP systems/ Front-end and back end systems, Identify IT systems relevant to MIS and financial management of the entity, Understanding Structure and fields of IT application and its interfaces, arrangement for accessing front-end and back-end application for data extraction and substantive audit; Data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit, writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction, ensuring authentication and correctness of data, data analysis, and conduct of substantive audit. (Experience of GST audit/custom audit and any other audit in IT environment be taught);</p> <ul style="list-style-type: none"> • Computer Assisted Audit Techniques (CAATs)- MS Excel as audit tool – Advanced features & practice, MS-Access as audit tool – Advanced features, analysis & practice; Interactive Data Extraction and Analysis (IDEA) –An introduction to IDEA – Extraction, Analysis & practice • Group Presentation by the Participants (topics selection by RCB& KI) • MS-Word – Advanced features • Office Procedure in IA&AD • Hindi Rajbhasha Neeti- Supervision and reporting • Guidelines for Indian Government Websites Digital India (GIGW) • Drafting Skills-Noting and Drafting (Ordinary letter, DO letter, Circulars, UOs); Assignment on drafting of Audit Observations during fieldaudit with case studies; Assignment on Report Writing (IR); Assignment on drafting of Audit Paras for inclusion in CAG’s Report • Transparency • Presentations (To assess the Presentation skill of each participant)

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> • Creative Problem Solving • Constitutional Provisions relating to Budget • Delegation Financial Power Rules 1978 • Team Activity (To assess the performance of officials) • Professional Growth in the Department • Gender Sensitisation • Overall legislative arrangements and organizational structure, accounting system of Local Bodies and Audit of Local Bodies (case studies based on stream specific subject) • Appropriation and Finance Accounts (case studies related to SFAR analysis /suspense/JEs/ UGFAR) • Journey of Preparation of Appropriation and Finance Accounts • Extracurricular Activities (including Day out) • IT Security Measures • Overview of Corporate Law and Commercial Laws • RTI Act 2005 • Change Management • Supervisory Skills and Interpersonal relationship at workplace, Mentoring skills • SQL as an Audit tool - features, analysis & practice • Games/Sports Activities • Public Debt Management • Tableau & Knime – Features, analysis and practice • Preparation of Annual Audit Plan • Preparation of Official meetings • Financial audit, Compliance Audit, Performance Audit (with case studies) • Introduction and application in Audit– Hive and HADOOP • Conflict Resolution and Negotiation • Decision making • Cultural Activities • Ethics in Public Governance & Code of Ethics • Walk through – e-Office; Walk through – e-HRMS • Compliance and Certification of Autonomous Bodies (with case studies) • Outcome Based Audit

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> • OIOS • Evaluation – TEST
3.	All India Training Programme on Audit of Consolidated Financial Statements of Companies (For IA &AS, Sr. AOs and AAOs)	4	<ul style="list-style-type: none"> • Introduction to the Consolidated Financial Statements • Subsidiaries – why they are created? When it is desired/required? Purpose of consolidation • Company Law on Consolidation – Key Definitions as given in the Companies Act 2013, Difference in FY, Disclosure requirements in Annual Report, Foreign Subsidiaries, Filing and procedure requirements’ Schedule III requirements on CFS and interests in other entities • Consolidated Financial Statements-Concepts (both AS and IndAS) • Consolidation calculation on – Acquisition of control, disposal of control, Change in status between subsidiary, associate, joint venture, joint operation and passive investments & accounting and reporting disclosure on that account • Consolidation calculations on regular basis other than full/partial acquisition/disposal dates • Ind AS 110: Consolidated Financial Statements-Accounting Provisions in Ind AS 103 relevant to Consolidation • AS 23 & 27 and Ind AS 23,101, 111, 27 and 28 – Accounting of investments in Associates and Joint Ventures, First time adoption of IndAS - Ind AS 112 and Ind AS 7- Impact of Consolidation on Cash Flow • Live problem solving on consolidation P&L and Balance-sheet with complex tables and excel workings • Live problem solving on Cash-flow, statement of change in equity and disclosure notes • Latest impact of registered valuers concept and international valuation standards on fair value measurements • Foreign subsidiaries – jointly controlled or significantly influenced by group of privatised PSUs Non-availability of information regarding some agreements (including loan agreements, side agreements, vouchers, formalized accounting policies etc.) • Some tricky issues Latest impact of registered valuers concept and international valuation standards on fair value measurements Foreign subsidiaries – jointly controlled or significantly influenced by group of privatised PSUs Non-

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<p>availability of information regarding some agreements (including loan agreements, side agreements, vouchers, formalised accounting policies etc.)</p> <ul style="list-style-type: none"> • Provisions relating to Audit of Consolidation • HQ Guidance Note on Checklist on Audit of CFS • Headquarters protocol on Supplementary Audit of CFS • Format of comments/ report on supplementary audit on CFS • CA institute's guidelines on auditing CFS and reporting on CFS • Audit observations on CFS <p>Case studies and group discussion</p>
4	Audit of Autonomous Bodies (For Group A and B)	5	<ul style="list-style-type: none"> • Introduction to legal mandate for the audit of Autonomous Bodies • Mandate, scope and procedure for CAG Audit of Autonomous Bodies • Accounting and Auditing aspects specific to Autonomous Bodies • Salient features of Manual of Instructions for Audit of Autonomous Bodies • Uniform format of accounts for ABs/Format of SARs; and reporting mechanism of ABs • Format of accounts issued by Min. of Education • Evaluation of Internal Controls; Risk and Materiality • Discussion on interesting points noticed during Financial/Transaction Audit of Autonomous Bodies • Case Studies and Group Discussion on SARs • An overview of Tally Software
5.	Training Programme on Audit of Fraud and Fraud detection techniques	4	<ul style="list-style-type: none"> • Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error • Audit mandate and Audit mandate within SAI India • ASOSAI understanding in fighting fraud and corruption • Categories of fraud and corruption • General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place • Tools for detection of fraud • 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,

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<p>Types of fraud; Finding ‘red flags’, Collection of evidence, Evaluation of evidence & reporting</p> <ul style="list-style-type: none"> • 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
6.	MCTP Level 2 (For AAOs with 7 or more years of Qualifying Service in the grade)	6 x 2 courses = 12 days	<ul style="list-style-type: none"> • Values: Concepts, definition, concept of organizational values, core company values • Ethics, Moral Values: Ethics, Moral values and beliefs • Values and workplace: Character Traits and personality • Personal Core values and CAG’s core values • Effective Communication – concepts, definition, barriers of communication, social skills and etiquettes, active listening skills, CAG’s media policy • Group Dynamics – Discussions on Group Dynamics, its concepts and functions, different theories etc. • Group Development & Group Forming – Discussions on Group Development and Group Forming; Social influence in groups and thinking; Group Problems/conflicts and appropriate strategies for their resolution • Motivation, Motivational theories of Maslow, Herzberg etc. – Importance of Motivation, different theories, improving work performance by motivation • Motivation – Role and Personality - Types of Personality, its traits, how to motivate people of different personalities • Motivation - Addressing specific morale issues - Understand how morale of employees will be effected on implementation of such type of decisions • Financial Market, Capital Markets – Types of Financial Markets, advantages and disadvantages of

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> • Financial Markets, Functions of Financial Markets • Personal Ethics, Professional Ethics, Code of Ethics - Explaining difference between personal and professional ethics; Implementation of CAGs Code of ethics • Adopting Big Data Approach - What is Big data? Big data dimensions. Adopting Big data approach in auditing; What is Big data? Big data dimensions. Adopting Big data approach in auditing • Overview of IT System, Risk in IT Environment and Cyber Security • IT Act 2008, CERT-In, Leveraging the entity's IT System and data in audit • Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 • Field Trip • Environment & Sustainable Development and related concepts - Basics of Environment and Sustainable Development; Introduction to the 2030 agenda for Sustainable; Development and the Sustainable Development Goals (SDGs)
7.	Compliance Audit as per Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)	3	<ul style="list-style-type: none"> • Introduction and overview of the Compliance Auditing Guidelines, 2016 - General layout of the guidelines. • Preparation of Annual Compliance Audit Plan along with a case study • Risk Profiling of the Apex Auditable Entities and Audit Units • Materiality – for planning, for quantum of evidence and for reporting • Multi stage sampling – selection of transactions • Determination of Subject Matter • Planning Compliance Audits – Understanding and assessment of internal controls; Scope of audit and Compliance Audit Objectives • Preparation of Compliance Audit Design Matrix (ADM) • Implementation of Compliance Audit: Conducting Compliance Audit with ADM • Evidence Gathering; Evaluation of evidence; Forming conclusions • Determining audit conclusions as per Audit Findings Matrix (AFM) and mapping audit findings with ADM through AFM • Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note,

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			Compliance Audit Report <ul style="list-style-type: none"> • Follow-up of the Inspection Report and Compliance Audit Report • Case studies, Group Discussion & Experience sharing
8.	Workshop on Audit of Autonomous Bodies (For Group A and B)	2	<ul style="list-style-type: none"> ➤ Discussion on interesting points noticed during Financial/Transaction Audit of Autonomous Bodies ➤ Case Studies and Group Discussion on SARs
9.	MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)	6 x 2 courses = 12 days	<ul style="list-style-type: none"> ➤ Communication skills, effective communication with internal and external stakeholders ➤ Analytical Thinking, methodical step-by-step problem solving ➤ Time and Stress Management ➤ Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada) ➤ Role change management and tactful behavior ➤ Management of Government Finances - Fiscal health of Union and States ➤ Audit of IT Environment ➤ Team Management ➤ Stakeholder engagement ➤ Governance, Risk Management and Compliance ➤ Internal Controls, Frauds and Forensics ➤ Public Expenditure and FRBM Act ➤ Revenue-Sources of revenue- Characteristics of Good Tax System ➤ Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc. ➤ Environmental Governance ➤ Management of different kinds of Pollution ➤ Field visit
10.	Administrative Issues	5	<ul style="list-style-type: none"> ➤ Introduction to Admin Applications- e-HRMS (Manav Sampada_ PFMS, iBEMs, Bhavishya, LIMS (Legal Information Management System) ➤ Handling RTI Applications (CAG's Instructions) ➤ Maintenance of Service Books and its parts ➤ Entitlement functions – Pay Fixation, Pension, procedures involved in promotion ➤ Checklist on TA, LTC, Medical claims ➤ TDS Applications

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ Procedures involved in Movable/Immovable Property Returns ➤ Procedures for Sexual Harassment of Women in Workplace as per the ACT (POSH) and CCS (Conduct) Rules ➤ Procedures involved in conducting of Disciplinary Enquires ➤ Working in e-Office
11.	Modular Training – Audit Reporting	3	<ul style="list-style-type: none"> ➤ Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3) ➤ Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report ➤ Emphasis is on the linkage between Audit Objectives identified at the Planning stage and the Audit Report covering Audit objectives linked with ADM; Documenting Audit work ➤ Balanced and Fair Reporting with focus on Characteristics of good Audit Evidence; Consideration of audited agencies' response and views; Case Study on recent PA ➤ Guidelines of CAG office in writing Audit Report - Language and Structure, Style guide; audit memos, inspection reports and audit reports; sequencing audit findings and structuring an audit paragraph; common pitfalls in the language used in audit reports ➤ Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4000 and Compliance Auditing Guidelines, 2016 (with a Case Study/ies)
12.	KC Topic – All India Training Programme on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements (IA&AS officers, Sr. AOs and AAOs)	5 x 2 courses = 10 days	<ul style="list-style-type: none"> ➤ ICAI's Standards on Auditing ➤ Applicability and mandate for Ind AS and Accounting Standards ➤ Important Ind AS ➤ Overview of other Ind AS ➤ Important Accounting Standards ➤ Overview of other standards ➤ Amendment in Schedule III of the Companies Act, 2013 ➤ Analysis of Financial Statements

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ Session on case studies by pooling resources (Case Studies based on Government Companies and PSUs)
13.	Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)	5	<ul style="list-style-type: none"> ➤ Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act ➤ Overview of IGST Act, place of Supply of Goods and Services under IGST Act ➤ Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution ➤ Meaning & Scope of Supply of Goods & Service ➤ Significance of – Composite and Mixed Supply from auditor’s perspective; Schedule I, II, III in GST ➤ How to determine Place of supply of Goods & Services under IGST Act ➤ Exports of Goods of Supply & Supplies in territorial waters ➤ Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD ➤ Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme ➤ Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST ➤ Accounting procedure under GST System ➤ Audit, Assessment, Provisional Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision ➤ “Cost Audit & Cost Records” GST perspective ➤ Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN ➤ E-Way Bill (with Case Study)

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E-commerce and Job work; transitional provisions for job work, TDS, TCS under GST ➤ Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG's Reports) ➤ Latest amendments in GST from time to time ➤ Case study on GST Report
14	Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)	5	<ul style="list-style-type: none"> ➤ 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, IV & V of SFAR
15	KC Topic – All India Training Programme on	4	<ul style="list-style-type: none"> ➤ Overview of the Electricity Act and Important provisions in Electricity Act

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
	Commercial Audit (IA&AS officers, Sr. AOs and AAOs) – Audit of Electricity Generation, Transmission and Distribution Companies		<ul style="list-style-type: none"> ➤ Electricity Generation Companies – Organization structure ➤ Power Generating Stations – Hydro, Thermal and Gas Power Stations – Over view of the Power Stations, functioning of the Power Stations – role of various key departments – Coal Management, other Material Management, Operation and Maintenance of Plants and Financial Management ➤ Power Purchase Agreements entered by Generation Companies - Realisation of revenue ➤ Compliance and Financial Audit (including key areas in the financial statement) of Generation Companies with Case studies ➤ Electricity Transmission Companies – Organization Structure ➤ Overview of the functioning of the Transmission Companies – Construction, Operation and maintenance of Substations, Transmission lines, Power Transformers, Material Management and Financial Management ➤ Agreement for transmission of power, raising of invoices and realization of revenue. ➤ Compliance and Financial Audit (including key areas in the financial statement) of Transmission Companies with Case studies ➤ Overview of the functioning of the Distribution Companies – Construction, Operation and maintenance of Substations, High and Low Tension lines, Distribution Transformers, Material Management and Financial Management ➤ Installation, repair and maintenance of LT and HT Meters, raising of bills, tariff implementation on different types of consumers and realization of revenue ➤ Implementation of the State and Centrally sponsored schemes ➤ Entering of Power Purchase Agreement (PPA), implementation thereof ➤ Compliance and Financial Audit (including key areas in the financial statement) of Distribution Companies with Case studies ➤ Role of CERC and SERC in the functioning of the Electricity Companies including tariff fixation
16	KC Topic – All India Training Programme on Crypto Currencies	2	<ul style="list-style-type: none"> ➤ Brief about cryptocurrency and the way it works

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
	(IA&AS officers and other officers)		<ul style="list-style-type: none"> ➤ Block Chain Technology-its structure and design-functioning of block chain-types of block chain ➤ The types of cryptocurrency ➤ Cryptocurrency in India and the legislation regarding crypto currency ➤ Taxation on crypto currency in India ➤ Digital Rupee-its present status
17	KC Topic - All India Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)	5	<ul style="list-style-type: none"> ➤ Overview of the key terms pertaining to project planning & leasing agreements ➤ Overview of the key terms pertaining to Working Capital Management ➤ Investment decision ➤ Financing decision (including Market Borrowings) ➤ Overview of key terms pertaining to Foreign Exchange, exposure thereto & Risk Management ➤ Corporate Risk Management ➤ Hedging using derivatives ➤ Overview of key terms pertaining to Corporate Mergers, Acquisition & Restructuring & Disinvestment ➤ Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs ➤ Field Visit
18.	All India Training Programme on Companies Act 2013 (IA&AS officers, Sr. AOs and AAOs)	4	<ul style="list-style-type: none"> ➤ Overview of Companies Act 2013, National Financial Reporting Authority and its Role ➤ Introduction to Schedule III to Companies Act 2013, Part I of Schedule III ➤ Depiction of various components of Liabilities Viz. Share Capital, Reserves and Surplus, Long Term borrowings, Trade Payables and Other Liabilities ➤ Depiction of various components of Assets Viz. Current and Non-Current – Fixed Assets, Investments, Trade Receivables, Cash and Cash Equivalents, Other items and Disclosures ➤ Part II of Schedule III to Companies Act 2013 – Statement of Profit and Loss Account – Components of P&L Account Viz. Revenue from Operations, Other income, cost of materials consumed, Employee Benefits Expense, Finance Costs, depreciation, other items etc. and Additional information

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ Consolidated Financial Statement and Methods of consolidation, ➤ Government Companies and Other Companies owned or controlled directly or indirectly by the Government ➤ Annual Report – Directors’ Role, Account and Audit ➤ CAG; s Powers, Appointment of PSU Auditors, Direction/ recasting/revision of Financial Statements ➤ Cost Audit, Internal audit, Secretarial Audit, Audit Committee ➤ Corporate Social Responsibility (CSR) and Corporate Governance ➤ Case studies – circulation of sample annual reports and CAG’s comments thereon with special emphasis on Companies Act 2013, Format of Comments/Nil Comment issued by HQ– Case Studies and Group Discussion
19.	Training Programme on Audit of Local Bodies (PRIs and ULBs) (Auditors to Sr. AOs)	4	<ul style="list-style-type: none"> ➤ Introduction to PRIs and ULBs ➤ Provisions of the Acts ➤ Duties and responsibilities ➤ Accounting and Budget formats ➤ Audit of transactions- tenders and contracts ➤ Audit of Scheme Transactions ➤ Social Audits ➤ Audit of Receipts ➤ Discussion on interesting observations in Audit Reports
20.	Direct Taxes and Faceless Assessment Scheme (AAOs to Sr.AOs)	5	<ul style="list-style-type: none"> ➤ Faceless Assessment Scheme - ➤ Overview of the faceless assessment scheme ➤ Legal framework – old vs new ➤ Background for the scheme ➤ Exceptions to the scheme ➤ Structure and Hierarchy of the scheme, Faceless Assessment Centres ➤ Assessment, Technical, verification and review units and their functioning ➤ Faceless Appeals, features and procedures of faceless appeals ➤ Group discussion on the way forward for audit in the new scheme of things ➤ Use of data analytics in tax administration ➤ Project insight of the IT Department

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ The compliance portal of the IT Department ➤ IT Transaction Analysis Centre ➤ Compliance Management Centralised Processing Centre ➤ ‘High Value Transactions’ and significant Transactions’ under e-campaign ➤ Income Tax Business Application of IT Department ➤ Overview of applications of the Income Tax Department relating to Tax collection and assessment ➤ Introduction to ITBA ➤ Modules of ITBA ➤ Income Tax E-filing module ➤ Facilities available to assesses for online filing of IT Returns and other IT Forms ➤ TRACES Module of the IT Department ➤ Linking of tax deduction with the tax assessment ➤ Overview of E-assessment in the IT Department ➤ Overview of SAI Direct Taxes module used in the Income Tax Receipt Audit ➤ Audit Module of ITBA ➤ Download of Case Record ➤ Step by Step process of Audit using data from ITBA
21	Works Audit and Contract Management (Auditors to Sr. AOs)	5	<ul style="list-style-type: none"> ➤ General outline of Public Works system of accounts ➤ Analysis of major works ➤ Audit of projects ➤ Audit of constructions such as roads, buildings, irrigation projects etc. ➤ Physical verification of works ➤ Audit of stores and stock ➤ Tendering process ➤ Audit of works expenditure and tenders ➤ CVC guidelines on procurement ➤ GeM ➤ Relevant part of law of contracts ➤ Case laws on court awards and arbitration ➤ New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO,

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<p>BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts</p> <ul style="list-style-type: none"> ➤ Capital budgeting for Project Financial evaluation. ➤ Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)
22.	Training Programme on Statistics and Sampling in audit (AAOs & Sr. AOs)	2	<ul style="list-style-type: none"> ➤ How to use statistics in Audit to gain a better understanding of data ➤ Presenting Audit Data using Tables, Graphs and Frequency Distribution ➤ Use of the various Averages [Measures of Central Tendencies] in Audit. ➤ Measures of Dispersion and Skewness and their use in the various audit situations ➤ Correlation and Regression and their use in Audit ➤ Sampling and its types including Estimation of Parameters like average and proportion ➤ Point and Interval Estimates of Proportion (percentages) and Mean/Average ➤ Estimation of errors with case studies ➤ Use of Data Analysis for Sampling in the different Audits – Case Studies ➤ Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit ➤ Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population. ➤ Calculation of Sample sizes – Case Study/Practical Exercise for participants ➤ Wrap up and discussions
23.	Performance Audit and Risk based Auditing (Supervisors, AAOs to Sr. AOs)	5	<ul style="list-style-type: none"> ➤ Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures ➤ Risk identification and assessment, risk model - Practical exercise/case study ➤ Introduction & salient features of Performance Auditing Guidelines 2014 ➤ Criteria-concepts and sources ➤ Concept of Audit design matrix

Sr. No.	Name of the course	Duration (in days)	Topics in Brief
			<ul style="list-style-type: none"> ➤ Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation ➤ Audit Sampling Techniques ➤ Developing conclusions for audit findings and observation and reporting ➤ Setting objectives and linking to ADM and linking to final report ➤ Drafting of Performance Audit Report ➤ Data entry on OIOS ➤ Case study on a Completed Performance Audit Report
24.	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act. (Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)	5	<ul style="list-style-type: none"> • Annual Performance Appraisal Reports – Purpose, Importance; Reporting/Reviewing Officer, Periodicity; Guidelines for reporting/reviewing; time schedule for preparation of APARS etc.; Adverse entry - Remediable and irremediable adverse remarks affecting promotions etc. • Preparation, maintenance and operation of Post based rosters • Recruitment rules of various cadres in IA&AD and confirmation process of posts • Reservations and concessions in appointments and promotions in various cadres in IA&AD • Sealed cover procedure-declining of promotion; review • Departmental Promotion Committee (DPC) • Preparation of Gradation list • Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion • Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence • Reservation of vacancies (SC/ST), physically challenged – GOI instructions • Right to Information Act 2005 - Salient features of the act and its implementation in Government

SECTION V

RESOURCE PROFILE

I. Infrastructure

RCB&KI Building:

RCB&KI 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.



DG RCB&KI's cabin, RCB&KI office on the 5th Floor and some area on the 6th floor comprise RCB&KI, 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 RCB&KI 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**



RCB&KI 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.

RCB&KI Hostel

The accommodation needs of our outstation participants are catered to by the RCB&KI 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 bathroom with water heaters and shower cubicles.

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- Personnel (01.04.2024)

Cadre	Sanctioned Strength	Persons-In Position	Vacancy	Remarks
Sr.AO/AO	5	4	-	One AAO/EDP appointed to fill in the post of SAO/EDP
AAO	7	7	1	One FHD/e-hrms post vacant
Asstt. Supervisor (Audit)	1	1	-	
Sr.Ar./Sr.Acctt./Auditor /Acctt.	5	3	2	
P.S	1	1	-	Retired Sr.PS appointed as consultant
Jr. Hindi Translator	1	1	-	
Librarian-cum-Asstt.	1	1	-	1 Asst. Supervisor is handling work of Librarian-cum-Asstt.
DEO	2	2	-	One outsourced
Clerk/Typist	1	0	1	Held in abeyance
Staff Car Driver	2	2	-	2 Staff car drivers outsourced
MTS	5	5	-	5 MTS outsourced
TOTAL	31	27	4	

III- Budget

Expenditure for the last 3 years (2020-2023)

(₹.in thousand)

Head	Expenditure for the year		
	2021-22	2022-23	2023-24
Total Salary			
Gr A (IA&AS)	6730	3998	4066
Gr A(Non-IA&AS) B,C	23576	24001	21422
Wages			
Domestic Travel Expenses			
Gr A	363	74	146
Gr B, C & D	673	449	573
OE + LPS (includes OOE, Postage, Telephone, LPS, & Electricity & Water Charges)	11708	14728	15319
Medical			
Gr A (IA&AS)	9	3	13
Gr A(Non-IA&AS) B & C	11	13	396
Minor Works	10992	14591	12189
Professional Services	13799	16199	17662
Information Technology	793	2078	2370
Major Works	16619	7971	3005
Other Charges		44	
Grand Total	85273	84149	77161

SECTION VI

ACHIEVEMENTS

Training Statistics

Year	No. of courses conducted			No. of training slots			No. of training days		
	General	EDP Courses	Training for DRAAOs	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)	General	EDP Courses	Training for DRAAOs
2019-20	37	18	15	943	312	254	137	69	53
2020-21	28	26		852	923		107	110	
2021-22	33	19	5	797	355	235	127	101	107
2022-23	35	20	3	900	403	136	172	108	145
2023-24									

Slots Targeted vis-à-vis Achieved

Year	Number of training slots as per Training Calendar			Actual training slots		
	General	EDP Courses	Training for DRAAOs	General	EDP Courses	Training for DRAAOs
2019-20	678	278	245	943	312	254
2020-21	518	319	-	852	923	-
2021-22	578	355	-	797	355	235
2022-23	817	397	-	900	403	136
2023-24						

Targets Planned for 2024-25

Number	General	EDP
Programmes	28	16
Days	174	71
Participants	530	386

Year-wise achievements 2019-20 to 2023-24

2019-2020

A. Significant event / initiative

- It was decided in the Conclave of Heads of RCB&KIs/ RTCs held in August 2019 that RCB&KI, 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 RCB&KIs/ 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 RCB&KI, 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 RCB&KIs/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 RCB&KI, Mumbai as Chairperson, PD RTC, Bengaluru as Member Secretary and PD RCB&KI, Jammu and Director, RTC Delhi as Members. The first meeting of the Board was held at RCB&KI, 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 RCB&KI Mumbai. These modules are:
 - a. Adding / editing training courses
 - b. Nominations from user offices
 - c. Registration of candidates
 - d. Uploading materials
 - e. 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 RCB&KI, Mumbai.
- A workshop to hand-hold user offices in operating the various features of SAI was conducted in October 2019 at RCB&KI, Mumbai, which was also attended by faculty from RCB&KI, Nagpur and RCB&KI, Shillong, who were supported in the implementation of the SAI Training project. Support was also rendered to RCB&KI, Kolkata in running their pilot in a training programme, held in December 2019.
- Videos on various modules have been prepared by core faculty, RCB&KI, Mumbai for guidance of users and hosted in the SAI-Application.
- RCB&KI 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 RCB&KI, 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 RCB&KI 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 RCB&KIs/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,
 - f. Induction training from 1-9 April 2019 for 65 DRAAOs.
 - g. 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 RCB&KIs/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, RCB&KI, Mumbai were the moderators for different sessions. The participants included 3 IA&AS officers along with SAOs, AOs and AAOs.

E. Other Achievements

Administration

- RCB&KI, Mumbai was ranked 1st among all RCB&KIs 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

- RCB&KI 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 RCB&KI, 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

RCB&KI, 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

- It was business as usual for RCB&KI 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 RCB&KIs/RTCs and IAAD offices, outside our jurisdiction besides external faculty attached to other RCB&KIs 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, RCB&KI, in collaboration with Municipal Corporation of Greater Mumbai, also arranged for RTPCR tests for all officials of RCB&KI 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 RCB&KI ensure safety of all regular and outsourced staff in the RCB&KI Building

- Upgradation of the Local Area Network(LAN) of RCB&KI 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 RCB&KIs/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 RCB&KI Mumbai to HQ. These were approved in January 2021, for circulation by HQ and the same have been shared with other RCB&KIs/RTCs.

Knowledge Centre initiatives

- HQ has designated RCB&KI 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 RCB&KI'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 RCB&KI chaired two committees constituted during the year 2020-21 by HQ.
- The first committee comprising of HsOD, RCB&KI, Mumbai (Chair), RCB&KI Chennai and RCB&KI 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 RCB&KI Mumbai and other RCB&KIs/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.
- 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, RCB&KI Mumbai (Chair), HsOD of RCB&KI Shillong and RCB&KI 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, RCB&KI 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.

2021-2022

Process Continuity Plan amidst COVID-19

- Training programmes continued to be held through the online mode during the year 2021-22 in view of the pandemic. However, there was physical attendance in the office for a major part of the year in view of easing of restriction by the local authorities.
- RCB&KI Mumbai could meet its capacity building targets as planned with 32 general training programmes and 19 EDP training programmes till 28-02-2022.
- We invited faculty from other RCB&KIs/RTCs and IAAD offices, outside our jurisdiction besides external faculty attached to other RCB&KIs as well. We also conducted online tests using our department's CEDAR portal and other online tools.
- 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, RCB&KI, in collaboration with Municipal Corporation of

Greater Mumbai, also arranged for RTPCR tests for all officials of RCB&KI 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 RCB&KI ensure safety of all regular and outsourced staff in the RCB&KI Building

- Upgradation of the Local Area Network(LAN) of RCB&KI Mumbai was completed during the year 2021-22.

Self-Learning Videos

- As per directions of HQ, RCB&KI Mumbai prepared self-learning videos on e-office and power point. In all 9 self-learning videos were prepared – 5 for e-office and 4 for power point.

Knowledge Centre initiatives

- HQ has designated RCB&KI 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): The STM on Audit of Port Trusts was revised in compliance of peer-review comments and also updated to factor into the provisions of the newly enacted Major Port Authorities Act, 2021 that came into force from 03-11-2021 repealing the erstwhile Major Port Trusts Act, 1963. The STM on Financial Audit of Autonomous Bodies was updated based on the latest provisions and developments relating to this topic. Both the STMs have been submitted to HQ office – the STM on Financial Audit of Autonomous Bodies was sent on 11-02-2022 and the STM on Audit of Port Trusts on
- Newsletter: E-newsletter titled ‘सुप्रसंग’ have been published during the year for the half year ending on March 2021 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 12-07-2021.

Other achievements

- RCB&KI Mumbai was associated with RCB&KI Jaipur in the preparation of material for sessions in MCTP – Level 4 as per directions of HQ. We prepared material
- Adding of the institute in “Bharat Kosh” (Non-Tax Revenue Portal) to facilitate online payments of rent by hostel guests was a pioneering effort of RCB&KI Mumbai, thus making RCB&KI Mumbai the only training institute in the department having such facility.
- The work of replacement of 2 chiller plants was completed during this year besides renovation of hostel rooms, beautification of the RCB&KI compound premises, installation of FCUs in the RCB&KI Gymnasium, installation of Solar Plant as a

green initiative, installation of LED display in the RCB&KI entrance, replacement of chilled pipelines and restoration of false ceiling in the RCB&KI Hostel, inclusion of façade cleaning and painting as annual items of work were also carried out

2022-2023

RTI, Mumbai's calendar of training programmes for the year 2022-23 was prepared by due process, planning for 35 General training programmes over 155 training days covering 940 participants and 22 EDP training programmes over 105 training days covering 484 participants.

Significant event / achievement

- ADAI(Training) visited RTI Mumbai on 13-07-2022 to ascertain the progress of the training activities at RTI Mumbai, infrastructure and resource support required to improve performance of the Institute. ADAI (Training) appreciated the efforts taken by RTI Mumbai and also commended the improvement of RTI Mumbai performance as per the PMF from 'excellent' to 'outstanding'.
- Lauding the efforts of RTI Mumbai for pioneering the implementation of Bharat Kosh for online payment of Hostel Rent, ADAI(Training) desired to have a write up on this for inclusion in the forthcoming HQ Training Division newsletter 'Gurukul'. The write-up was shared by RTI Mumbai with HQ and was included in July 2022 edition of the newsletter.

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):
 - One STM on Analysis of Financial Statements has been sent to HQ in January 2023 for peer-review
 - One STM on Financial Audit of Government Companies, prepared by RTI Chennai in the year 2017, was updated and sent to HQ in March 2023 for approval
- Case Studies:
 - Two Case studies prepared by RTI Mumbai titled "Application of the principles enshrined in Ind AS 115" and "Review Comments on Maharashtra State Electricity Distribution Company Limited(MSEDCL)" have been approved and disseminated by HQ in January 2023

- Two more case studies on Comments on Accounts of Haffkine Biopharma for the year 2019-20 and General Insurance Company for the year 2018-19 have been prepared and sent to HQ in February 2023
- Newsletter: E-newsletters titled ‘सप्रसंग’ have been published during the year for the half years ending on March 2022 & September 2022 with interesting audit

2023-2024

RCB&KI, Mumbai’s calendar of training programmes for the year 2023-24 was prepared by due process, planning for 28 General training programmes over 125 training days covering 621 participants and 20 EDP training programmes over 81 training days covering 435 participants.

Significant events / achievements

- RCB&KI, Mumbai bagged CAG’s award for the office of the year for the year 2022-23 under the category “Regional Capacity Building & Knowledge Institutes / Centres”. The award was received by DG for the C&AG of India on the occasion of Audit Diwas 2023.
- RCB&KI, Mumbai administration continued its close liaising with the CPWD in getting the major repair works completed that included commissioning of the third Chiller Plant during the year 2023-24.
- Planting of Sapling by C&AG of India was arranged during CAG’s visit to RCB&KI Mumbai on 07-11-2023
- As per HQ instructions prepared a write up on Technology Innovations and Good Practices in Training that compiled the best practices and innovative initiatives of all RCB&KIs/Cs
- Organised on webinar on Artificial Intelligence for Audit (AI for Audit) in March 2024 wherein all HODs, Group Officers and Sr.AOs of user offices of RCB&KI, Mumbai attended

Knowledge Centre initiatives

- HQ has designated RCB&KI Mumbai as Knowledge Centre for the topics on (i) Commercial Audit and (iv) Crypto Currencies vide HQ email dated 3 May 2020.
- As part of Knowledge Centre Activities RCB&KI Mumbai conducted 14 All India Training Programmes on Knowledge Centre Topics including four additional training programmes
- Structured Training Modules (STMs):
 - Prepared and Submitted two STMs to HQ on (1) Corporate Social Responsibility and (2) Power Purchase Agreements for Peer Review and approval

➤ Case Studies:

- Prepared and submitted four case studies to HQ on (1) & (2) Comments on Accounts of MMTC (Performance Related Pay) & (Deferred Tax Asset) (3) Comments on Accounts of MTNL (Licence Fees) and (4) Comment on Accounts of AI Engineering Services (applicability of Ind AS 115)

➤ Newsletter: E-newsletters titled 'सप्रसंग' have been published during the year for the half years ending on March 2023 & September 2023 with interesting audit observations and news on Knowledge Centre topics. These were e-mailed in September 2023 & March 2024.

Other achievements

- Letters of collaboration were issued in March 2024 to the PGCIL Academy, Gurgaon and Bombay Chartered Accountants Society (BCAS)
- On a request for IR wing of HQ, hosted two UN audit training for teams doing the audit of IAEA & FAO

Sd/-

Director General/RCB&KI