
सत्यमेव जयते
भारतीय लेखा परीक्षा और लेखा विभाग
Indian Audit and Accounts Department
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest
क्षेत्रीय प्रशिक्षण संस्थान, जम्मू Regional Training Institute, Jammu
2019-2020 प्रषिक्षण कार्यक्रम Calendar of Training Programmes



Principal Director and staff of RTI



Induction course for Direct Recruit AAOs
(Civil, Commercial and Defence Audit)



Induction course for Direct Recruit AAOs
(Defence Audit)



Induction course for Direct Recruit AAOs
(Civil and Commercial Audit)

Preface

The knowledge landscape today is characterised by deep and wide ranging change. During this Fourth Industrial Revolution, the world we inhabit is poised between 'an epoch of belief and an epoch of incredulity.'

Change is happening at a much faster pace than anyone is anticipating. While the uncertainties around the pace and extent of technological change are enormous, given the central role government will continue to play, the importance of training government employees to become more informed and effective in their work sphere remains a constant.

Adapting to this transformation means *making education and training flexible* enough to teach new skills quickly and efficiently. It requires a greater emphasis on *lifelong learning* and *on-the-job training*.

To quote Alvin Toffler: "The illiterate of the 21st century will not be those who cannot read and write, but those who cannot learn, unlearn, and relearn."

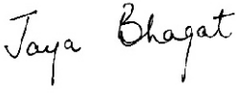
Adapting to emerging scenarios and being skilled in meeting the challenges faced in the areas of governance, accountability, collaborative work, management and technological adaptation is imperative. Juxtaposed with the need for new and more efficient ways to develop and add workforce skills, will be a renewed emphasis on social and emotional skills-initiative taking, leadership, adaptability, curiosity, complex problem solving and learning-as desirable attributes for employees.

Working hard was the industrial era approach to getting ahead. Learning hard is the knowledge economy equivalent.

The Regional Training Institute (RTI), Jammu's Calendar of Training Programmes for the year 2019-2020 presented herein includes courses covering the areas of management and organizational behaviour, accounts, audit across sectors, Information Technology, gender sensitization, ethics and domain knowledge. These courses are based on the clearly outlined needs of the user offices as approved by the Regional Advisory Committee and Headquarters office.

The RTI team will also be taking forward various new initiatives introduced earlier this year. These include project work by trainees, further strengthening the Knowledge Center for defence audit and regulatory bodies audit, continued innovative use of digital training and communication aids, exploring new areas such as Artificial Intelligence, Block Chain and Adaptive Leadership and building further on foundational sectors of training in collaboration with academic and government partners.

I express my gratitude and thanks to the Regional Advisory Committee and Headquarters office for their valuable suggestions and strong support. My thanks also to the RTI, Jammu faculty and staff for their dedication and teamwork.



Jaya Bhagat
Principal Director

Jammu, 16th April 2019

Table of Contents

			Page No
A	Profile		
	I	Introduction	1
	II	Regional Advisory Committee	1
	III	Jurisdiction	2
	IV	Knowledge Centre	3-4
B	Course at a glance		
	I	Abstract of General Courses	4-5
	II	Abstract of Information Technology Courses	5
C	Calendar of Training Programme		
	I	General Courses	6-10
	II	Information Technology Courses	11-14
D	Course Contents		
	I	General Courses	15-28
	II	Information Technology Courses	29-34
E	Resource Profile		
	I	Infrastructural facilities	35
	II	Personnel	36
	III	Budget	37
F	Achievements		
	I	Training Statistics	38
	II	Slot targeted vis-a-vis achieved	38
	III	Other Achievements	38
	IV	New Initiatives	39
		Course Planner 2019-2020	40

A Profile

I Introduction

Regional Training Institute, Jammu came into existence in December 1989 and functioned under the administrative control of Accountant General, Jammu and Kashmir and a Group Officer was given independent charge of the institute. The post of the Head of the institute was upgraded to Principal Director on 6th September 2007.

II Regional Advisory Committee

Composition of the Regional Advisory Committee (RAC) is as under:

1. Principal Accountant General (Audit), Punjab
2. Principal Accountant General (Audit), Himachal Pradesh
3. Director General, National Academy of Audit and Accounts Shimla
4. Director General of Audit (Defence Services), New Delhi
5. Director General of Audit (Defence Services), Chandigarh
6. Director General of Audit (Central), Chandigarh
7. Principal Accountant General (Audit), Haryana
8. Principal Accountant General (A&E), Haryana
9 Accountant General (A&E), Jammu and Kashmir
10. Accountant General (Audit), Jammu and Kashmir
11. Accountant General (A&E), Himachal Pradesh
12. Accountant General (A&E), Punjab
13. Representative from Headquarters Office
14. Principal Director, Regional Training Institute, Jammu *(Member Secretary)*



Annual Regional Advisory Committee meeting through Video Conferencing

III Jurisdiction

This institute caters to the training needs of Group B and Group C staff of the following offices:

1. Principal Accountant General (Audit), Punjab
2. Principal Accountant General (Audit), Himachal Pradesh
3. Director General, National Academy of Audit and Accounts Shimla
4. Director General of Audit (Defence Services), New Delhi
5. Director General of Audit (Defence Services), Chandigarh
6. Director General of Audit, (Central), Chandigarh
7 Principal Accountant General (Audit), Haryana
8. Principal Accountant General (A&E), Haryana
9. Accountant General (A&E), Jammu and Kashmir
10. Accountant General (Audit), Jammu and Kashmir
11. Accountant General (A&E), Himachal Pradesh
12. Accountant General (A&E), Punjab
13. Director of Audit, Defence Services (Northern Command), Jammu
14. Deputy Director of Audit, Post and Telecommunications Audit Office, Kapurthala
15. Deputy Director of Audit, MAB-IV New Delhi, Branch Chandigarh



Mr. R S Mathrani, Dy. C&AG
addressing Direct Recruit Assistant Audit Officers

IV Knowledge Centre

RTI Jammu has been designated as a 'Knowledge Centre' for Defence Audit and Audit of Regulatory Bodies.

a. Defence Audit

This institute has prepared the following Structured Training Module (STM) and Case Studies

Structured Training Modules:-

1. Defence Revenue Procurement
2. Defence Capital Procurement
3. Thematic Audit

Case studies:-

1. Import of SMERCH Multi Barrel Rocket Launcher System
2. Avoidable extra liability due to delay in revision of administrative sanction
3. Injudicious procurement of tippers
4. Extra expenditure due to delay in conclusion of contract
5. Construction of sub-standard bunkers
6. Extra expenditure on procurement of spares
7. Loss of revenue to Cantonment Board, Ahmednagar
8. Extra payment to contractor for works relating to Ammunition Depot
9. Procurement of unsuitable navigation computers
10. Undue benefit to a supplier
11. Avoidable extra expenditure in procurement of stores
12. Overpayment of water charges by Garrison Engineer, Kamptee
13. Unfruitful expenditure on development of Modular Charge System for field guns
14. Inordinate delay in handing over the clear site to the contractor leading to avoidable payment of escalation
15. Selection of improper site resulted in foreclosure of work after an expenditure of Rs. 5.49 crore
16. Procurement of an item at exorbitant rates
17. Procurement of Missiles for Technology demonstration

Details of Courses for Defence Audit officials:-

#	Course No	Programme Title	Duration (in days)	Period		Slots
				From	To	
General Courses						
1.	1	Workshop on working and Audit of Ordnance Factories (To be held at RTC Kolkata)	2	04.04.2019	05.04.2019	24
2.	5	Induction course for newly recruited/ promoted Auditors	15	10.06.2019	26.06.2019	15
3.	13	Working and Audit of Ordnance Depot	5	16.09.2019	20.09.2019	15
4.	14	Working and Audit of Border Roads Organisation	5	21.10.2019	25.10.2019	15
5.	17	Induction course for newly recruited/ promoted Auditors	15	18.11.2019	04.12.2019	15
6.	24	Workshop on High Value	3	16.03.2020	18.03.2020	17

#	Course No	Programme Title	Duration (in days)	Period		Slots
				From	To	
		Contract and Contract Management				
		Total	**45**			**101**

b. Audit of Regulatory Bodies

This institute has prepared a STM on 'Audit of Regulatory Bodies.'

Course planned as Knowledge Centre for Regulatory Bodies

#	Course No	Programme Title	Duration (in days)	Period		Slots
				From	To	
General Courses						
1.	22	Audit of Regulatory Bodies	5	10.02.2020	14.02.2020	*

* Slots for this course are to be decided in the mid-year RAC meeting scheduled to be held in September/October 2019

B. Courses at a Glance

I Abstract of General Courses 2019-20 including Knowledge Centre courses.

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
1	Workshop on working and Audit of Ordnance Factories (To be held at RTC Kolkata)	1	1	2	24
2	Audit of Public Works and Forest Department (To be held in the office of PAG Audit Haryana Chandigarh)	1	2	5	17
3	Goods and Services Tax (Course no 6, 15 & 25 to be held in the office of PD Central Chandigarh)	4	3, 6, 15, 25	20	126
4	Performance Auditing	1	4	5	19
5	Induction course for newly recruited/ promoted Auditors of Defence Audit	2	5 & 17	30	30
6	Financial Attest Audit Guidelines (FAAG) Module I	1	7	10	28
7	General Management for Group B officers	2	8 & 23	10	52
8	Audit Reporting	1	9	3	15
9	Workshop on Customs Audit (To be held at Chandigarh)	1	10	2	35
10	Treasury Inspection	1	11	6	15
11	Workshop on RTI Act and its application	1	12	2	25

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
12	Working and Audit of Ordnance Depot (For Defence Audit offices)	1	13	5	15
13	Working and Audit of Border Roads Organisation (For Defence Audit offices)	1	14	5	15
14	Administrative Issues	1	16	5	15
15	PFMS and Issues and challenges in implementation of IFMS	1	18	5	14
16	Statistical Sampling in Audit	1	19	5	21
17	Audit of Direct Taxes for Group B Officers (To be held in the office of PD Central Chandigarh)	1	20	5	37
18	Induction course for newly recruited /promoted Accountants/ DEOs	1	21	10	23
19	Audit of Regulatory Bodies (As Knowledge Centre for Regulatory Bodies)	1	22	5	See Note below
20	Workshop on High Value Contract and Contract Management (For Defence Audit offices)	1	24	3	17
Total General Courses		**25**		**143**	**543**

Note: Slots for this course are to be decided in the mid-year RAC meeting scheduled to be held in September/October 2019.

II Abstract of Information Technology Courses 2019-20

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
1.	Data Analytics Knime and Tableau	2	1 & 9	10	31
2.	Audit in IT environment for Group B officers of Audit offices	4	2, 6, 8 & 12	24	47
3.	MS Office	1	3	5	18
4.	Oracle 11g/12C PL/SQL	1	4	5	19
5.	Data Analytics Knime	1	5	3	19
6.	Networking, Internet, E-mail & Networking security	1	7	3	19
7.	IDEA 10.4	1	10	5	19
8.	MS Excel Advanced	1	11	5	18
Total IT Courses		**12**		**60**	**190**

C Calendar of Training Programmes

I General Courses

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
April 2019								
1	Workshop on working and Audit of Ordnance Factories (To be held at RTC Kolkata)	Group B officers	2	04.04.2019	05.04.2019	DGADS New Delhi PDA Ordnance Factories Kolkata	24	24
2	Audit of Public Works and Forest Department (To be held in the office of PAG (Audit) Haryana, Chandigarh)	Group B officers	5	22.04.2019	26.04.2019	PAG (Audit) Haryana	4	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	4	
						PDA (Central) Chandigarh	2	
						P&T Kapurthala	1	17
May 2019								
3	Goods and Services Tax	Group B officers	5	20.05.2019	24.05.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	4	
						PDA (Central) Chandigarh	16	
						P&T Kapurthala	1	
						DADS Jammu	1	
						AG (A&E) Himachal Pradesh	1	30
4	Performance Auditing	All cadres except MTS	5	27.05.2019	31.05.2019	PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	7	
						AG (Audit) J&K	4	
						DGADS Chandigarh	2	
						PDA (Central) Chandigarh	4	19
June 2019								
5	Induction course for newly recruited / promoted Auditors of	Auditors	15	10.06.2019	26.06.2019	DGADS New Delhi	15	15

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
	Defence Audit							
July 2019								
6	Goods and Services Tax (To be held in the office of PD Central Chandigarh)	Group B officers	5	01.07.2019	05.07.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	4	
						PDA (Central) Chandigarh	16	
						P&T Kapurthala	1	
						DADS Jammu	1	
						AG (A&E) Himachal Pradesh	1	
						AG (A&E) Punjab	2	32
7	Financial Attest Audit Guidelines (FAAG) Module I	All cadres except MTS	10	08.07.2019	19.07.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	7	
						AG (Audit) J&K	3	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	3	
						PAG (A&E) Haryana	2	
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	3	
						AG (A&E) J&K	4	28
8	General Management for Group B officers	Group B officers	5	22.07.2019	26.07.2019	PAG (Audit) Haryana	3	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	7	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	4	
						NAAA Shimla	1	
						PAG (A&E) Haryana	1	
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	3	
						AG (A&E) J&K	2	26

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
August 2019								
9	Audit Reporting	Group B officers	3	05.08.2019	07.08.2019	PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	8	
						AG (Audit) J&K	4	
						DGADS Chandigarh	2	15
10	Workshop on Customs Audit (To be held at Chandigarh)	Group B officers	2	19.08.2019	20.08.2019	PDA (Central) Chandigarh	35	35
11	Treasury Inspection	Group B officers	6	26.08.2019	31.08.2019	PAG (A&E) Haryana	2	
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	5	
						AG (A&E) J&K	6	15
September 2019								
12	Workshop on RTI Act and its application	All cadres except MTS	2	02.09.2019	03.09.2019	PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	5	
						AG (Audit) J&K	4	
						DGADS Chandigarh	1	
						NAAA Shimla	2	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) Punjab	6	
						AG (A&E) J&K	2	25
13	Working and Audit of Ordnance Depot (For Defence Audit offices)	Group B officers	5	16.09.2019	20.09.2019	DGADS New Delhi	15	15
October 2019								
14	Working and Audit of Border Roads Organisation (For Defence Audit offices)	Group B officers	5	21.10.2019	25.10.2019	DGADS New Delhi	15	15
15	Goods and Services Tax (To be held in the office of PD Central Chandigarh)	Group B officers	5	21.10.2019	25.10.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	4	
						DGADS Chandigarh	1	32

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
						PDA (Central) Chandigarh	16	
						PDCA MAB-IV Chandigarh	1	
						AG (A&E) Punjab	3	
November 2019								
16	Administrative Issues	All cadres except MTS	5	04.11.2019	08.11.2019	PAG (Audit) Himachal Pradesh	1	
						NAAA Shimla	2	
						DADS Jammu	1	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) Punjab	7	15
17	Induction course for newly recruited/ promoted Auditors of Defence Audit	Auditors	15	18.11.2019	04.12.2019	DGADS New Delhi	15	15
December 2019								
18	PFMS and Issues and challenges in implementation of IFMS	Group B officers	5	09.12.2019	13.12.2019	AG (Audit) J&K	2	
						DGADS Chandigarh	2	
						P&T Kapurthala	2	
						PAG (A&E) Haryana	2	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) J&K	2	14
19	Statistical Sampling in Audit	Group B officers	5	16.12.2019	20.12.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	10	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	4	
						DADS Jammu	1	21
January 2020								
20	Audit of Direct Taxes for Group B Officers (To be held in the office of PD Central Chandigarh)	Group B officers	5	06.01.2020	10.01.2020	PAG (Audit) Punjab	2	
						PDA (Central) Chandigarh	35	37
21	Induction course for newly recruited/ promoted Accountants/ DEOs	Accountants/ DEOs	10	20.01.2020	30.01.2020	PAG (Audit) Punjab	4	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) Punjab	7	
						AG (A&E) J&K	8	23

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
February 2020								
22	Audit of Regulatory Bodies (As Knowledge centre for Regulatory Bodies)	Group B officers	5	10.02.2020	14.02.2020	Slots for this course are to be decided in mid-year RAC meeting		
March 2020								
23	General Management for Group B officers	Group B officers	5	02.03.2020	06.03.2020	PAG (Audit) Haryana	3	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	6	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	4	
						NAAA Shimla	1	
						DADS Jammu	1	
						PAG (A&E) Haryana	1	
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	3	
						AG (A&E) J&K	2	26
24	Workshop on High Value Contract and Contract Management (For Defence Audit offices)	Group B officers	3	16.03.2020	18.03.2020	DGADS New Delhi	17	17
25	Goods and Services Tax (To be held in the office of PD Central Chandigarh)	Group B officers	5	23.03.2020	27.03.2020	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	4	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	16	
						AG (A&E) Punjab	3	32
	Total		**143**					**543**

Note:

The training schedule from 01.01.2020 to 31.03.2020 shall be, if required, reviewed/re-cast in December 2019 when the holidays to be observed during the year 2020 are notified by the Central Government Employees Welfare Coordination Committee (CGEWCC), Jammu.

II Information Technology Courses

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
May 2019								
1	Data Analytics Knime and Tableau	All cadres except MTS	5	27.05.2019	31.05.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	3	
						AG (Audit) J&K	1	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	2	
						NAAA Shimla	2	
						AG (A&E) Himachal Pradesh	1	
						AG (A&E) Punjab	2	
						AG (A&E) J&K	2	16
June 2019								
2	Audit in IT environment for Group B officers of Audit offices	Group B officers	6	17.06.2019	22.06.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	2	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	1	
						AG (A&E) Himachal Pradesh	1	12
July 2019								
3	MS Office	All cadres except MTS	5	22.07.2019	26.07.2019	PAG (Audit) Punjab	5	
						AG (Audit) J&K	2	
						NAAA Shimla	2	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) J&K	5	18
August 2019								
4	Oracle 11g/12C PL/SQL	All cadres except MTS	5	05.08.2019	09.08.2019	PAG (Audit) Himachal Pradesh	2	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	1	
						PAG (A&E) Haryana	4	19

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	4	
						AG (A&E) J&K	4	
5	Data Analytics Knime	All cadres except MTS	3	26.08.2019	28.08.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	2	
						AG (Audit) J&K	2	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	1	
						DADS Jammu	1	
						PAG (A&E) Haryana	2	
						AG (A&E) Himachal Pradesh	2	
						AG (A&E) Punjab	2	
						AG (A&E) J&K	2	19
September 2019								
6	Audit in IT environment for Group B officers of Audit offices	Group B officers	6	16.09.2019	21.09.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	1	
						AG (A&E) Himachal Pradesh	2	12
October 2019								
7	Networking, Internet, E-mail and Networking security	All cadres except MTS	3	21.10.2019	23.10.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	6	
						AG (Audit) J&K	2	
						DGADS Chandigarh	1	
						AG (A&E) Punjab	6	19

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
November 2019								
8	Audit in IT environment for Group B officers of Audit offices	Group B officers	6	18.11.2019	23.11.2019	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	1	
						AG (A&E) Himachal Pradesh	2	12
December 2019								
9	Data Analytics Knime and Tableau	All cadres except MTS	5	09.12.2019	13.12.2019	PAG (Audit) Haryana	1	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	3	
						AG (Audit) J&K	1	
						DGADS Chandigarh	1	
						PDA (Central) Chandigarh	2	
						NAAA Shimla	1	
						AG (A&E) Himachal Pradesh	1	
						AG (A&E) Punjab	2	
						AG (A&E) J&K	2	15
January 2020								
10	IDEA 10.4	All cadres except MTS	5	20.01.2020	24.01.2020	PAG (Audit) Haryana	3	
						PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	8	
						AG (Audit) J&K	4	
						DGADS Chandigarh	1	
						NAAA Shimla	1	19
February 2020								
11	MS Excel Advanced	All cadres except MTS	5	03.02.2020	07.02.2020	PAG (Audit) Himachal Pradesh	2	
						PAG (Audit) Punjab	2	
						AG (Audit) J&K	2	
						DGADS Chandigarh	1	
						NAAA Shimla	3	
						AG (A&E) Himachal Pradesh	4	
						AG (A&E) Punjab	4	18

Course No	Programme Title	Level of participants	Duration (in days)	From	To	Offices	Slots	Total
March 2020								
12	Audit in IT environment for Group B officers of Audit offices	Group B officers	6	16.03.2020	21.03.2020	PAG (Audit) Haryana	2	
						PAG (Audit) Himachal Pradesh	1	
						PAG (Audit) Punjab	4	
						AG (Audit) J&K	2	
						PDA (Central) Chandigarh	1	
						AG (A&E) Himachal Pradesh	1	11
	Total		**60**					**190**

Note:
The training schedule from 01.01.2020 to 31.03.2020 shall be, if required, reviewed/re-cast in December 2019 when the holidays to be observed during the year 2020 are notified by the Central Government Employees Welfare Coordination Committee (CGEWCC), Jammu.

D Course Content

I General Courses

Workshop on working and Audit of Ordnance Factories (for Defence Audit Offices)

Working days: 02

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	Functioning of OFIL, FTl & synergies among themselves
	III & IV	Diversification of OF product & customer base of OFB
Day 2	I & II	Pricing/costing of OF product with reference of Services/Civil Trade & Export
	III & IV	ls India deficient in defence technology vis a vis present day requirements
		Valedictory session

Audit of Public Works and Forest Department

Working days: 05

Day	Session	Topic
Day 1	I	Inauguration of the course
	II	Introduction to Public Works Department and forest Department. Organisational Set up
	III & IV	Initial Accounts kept in Public works Department, various registers maintained in the Department. Functions of DA
Day 2	I & II	Internal controls in Public Works and Projects, procedure for conducting local audit in the Public works Department
	III & IV	Scrutiny of various records. Audit of records relating to construction of building. Audit of Store and Stock
Day 3	I & II	Main features of Indian Forest Act 1927. Audit of the forest Department: Procedure for conducting local audit of the forest Department
	III & IV	Conducting detailed analysis of major works while conducting audit of PWD
Day 4	I & II	Maintenance aspect of road works. Maintenance during and after construction
	III & IV	Audit of records regarding construction of roads. Understanding structural aspect of roads.
Day 5	I & II	Contracts: Types of contracts, Audit of contracts. Procedure for acquisition of land in Public works
	III	Code of Ethics and Gender sensitisation
	IV	Exit test Summing up and Valediction

Goods & Services Tax

Working days: 05

Day	Session	Topic
Day 1	I	Inauguration of the course and Ice breaking
	II	Introduction to GST
	III	Overview of GST
	IV	Registration Provisions Checklists for Audit of Registration process in GST
Day 2	I & II	Levy and Exemption of Tax, Filing of Returns

Day	Session	Topic
	III & IV	Overview of IGST (IGST Law) Transitional provisions Checklist for Audit of Transitional process in GST
Day 3	I & II	Supply (Meaning, scope, Time, Place & Valuation of Supply)
	III & IV	Input Tax Credit and Cross utilisation of Taxes
Day 4	I & II	Payment of Tax under GST Refund of Taxes under GST Checklist for Audit of refunds in GST
	III & IV	GSTN: Salient Features Frontend Business Process on GSTN Assessment of Audit in GST
Day 5	I & II	GST Accounting
	III	Role of CAG in Audit under GST regime
	IV	Exit test Summing up and Valediction

Performance Auditing

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course, Ice-breaking session
		Introduction to Performance Audit, mandate for Performance Audit, 3 E's concept, specific nature of Performance Audit and programme evaluation etc. What was the earlier method? What is the new one?
	III &	Performance Audit for selected subject
	IV	Performance Audit Plan, understanding the programme, audit organisation and environment, understanding the subject, risk analysis. Hands-on exercise
Day 2	I & II	Performance Audit for selected subject Pilot study, preliminary survey criteria, Role of criteria in Performance Audit, development of guidelines etc
	III & IV	Implementation of Performance Audit on the selected subject- Audit engagement process, entry conference, development of audit questions and audit programmes, development of findings, recommendations, communication of findings, audit memoranda Discussion papers, exit conference etc, Concept of outcome audit
Day 3	I & II	Hands-on exercises Group discussion on implementation of Performance Audit
	III & IV	Evidence & documentation
Day 4	I & II	Evidence: Types & sources Exercise/ group discussion
	III & IV	Reporting process. Discussion & case study
Day 5	I	Supervision, review & quality control
	II & III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction

Induction course for newly recruited/promoted Auditors of Defence Audit

Working days: 15

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	Ice-breaking session Important functions of Indian Audit & Accounts Department, Overview of the organisation
	III & IV	CAG's DPC Act and Regulation on Audit and Accounts Important Manuals of the Department
Day 2	I & II	Introduction to SAI
	III & IV	Organisational structure, responsibilities and audit jurisdiction of O/o DGADS, PDADS Chandigarh & Pune Manual of Audit Department Defence Services, Vol - I (A, B, C)
Day 3	I & II	Organisational structure, responsibilities and audit jurisdiction of PDA Air Force, Manual of Audit Department Defence Services, Vol -II (AF)
	III & IV	An overview of organisational setup and functions of Air Headquarters and its branches
Day 4	I & II	Role and responsibility of equipment depots in Air Force
	III & IV	Organisational set up, responsibilities and audit jurisdiction of DGA (OF) Kolkata Manual of Audit Department Defence Services, Vol - III Factories
Day 5	I & II	An overview of the functions of Ordnance Factory Board and various ordnance factories
	III & IV	An Overview of Cost accounts in Ordnance Factories (Labour/Material/ Overhead)
Day 6	I & II	Organisation and setup of Army Command Headquarters & branches Organisation, setup and functions of Defence Research and Development Organisation
	III & IV	Organisational set up and functions of MES and BRO
Day 7	I & II	Important aspects of Defence Works Procedure & BR Regulations
	III & IV	Introduction to IT Audit
Day 8	I & II	Introduction to Defence Account Code
	III & IV	An overview of the organisational setup of PDA Navy and function of Naval Headquarters/Coast Guard & its branches
Day 9	I & II	Functions and responsibilities of Material Organisation, in Navy
	III & IV	An overview of organisation, setup and function of Ministry of Defence.
Day 10	I & II	An overview of the functions of Army Headquarters and its branches
	III & IV	Introduction to Defence Pension Regulations.
Day 11	I & II	Role and responsibility of various sections of DAD
	III & IV	Fundamental Rules & Supplementary Rules
Day 12	I & II	Computer Basics- MS Excel, Power Point
	III & IV	Management of Defence land; overview of acquisition, requisition and hiring of defence land

Day	Session	Topic
Day 13	I & II	Noting and drafting, form and procedures of official communications
	III & IV	CCS Conduct Rules and CCS (CCA) Rules, Importance of discipline and punctuality
Day 14	I & II	Introduction to Performance Auditing Guidelines
	III & IV	General Financial Rules and Delegation of Financial Powers
Day 15	I & II	Gender sensitisation, Introduction to ISSAI Code of Ethics for Indian Audit & Accounts Department
	III	Stress Management
	IV	Exit test & summing up
		Valediction

Financial Attest Audit Guidelines (FAAG) Module I

Working days: 10

Day	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	Indian Financial System: Fiscal Policy, Legislative control, Federal division of powers, Budget, Accounts, Audit, etc
	III & IV	Budget Meaning – Introduction, Annual Financial Statement, Financial Year, elements of a budget
Day 2	I & II	Budget Process - Budgetary control, New Service, New Instrument of Service, Vote on account, Supplementary, Re-appropriations, Excess grants, etc
		Budget Scope - Charged and Voted, Revenue and Capital expenditure
	III & IV	Compilation of Accounts – Introduction – Part I Consolidated Fund, Part II Contingency Fund, Part III Public Account and Coding system
Day 3	I & II	Compilation of Accounts – Overview of compilation in AG (A&E)
	III & IV	Compilation of Accounts – Account Current
Day 4	I & II	Compilation of Accounts – Works & Forest
	III & IV	Compilation of Accounts – Loans & Deposits
Day 5	I & II	Finance Accounts – Definition, Structure of Finance Accounts, Explanation of general checks to be exercised for preparation of Finance Accounts
	III & IV	Finance Accounts – Notes to Accounts in Finance Accounts, Headquarters instructions and linkage between statements
Day 6	I & II	Finance Accounts – Discussion on various statements of Finance Accounts
	III & IV	How to import Excel file to Idea Software
Day 7	I & II	Importing of Oracle Dump into IDEA software
	III & IV	Finance Account: Discussion on Suspense Accounts
Day 8	I & II	Code of Ethics and Gender sensitisation
	III & IV	Appropriation Accounts - points to be seen during audit of Appropriation Accounts and exercise
Day 9	I & II	Introduction to Finance Attest Audit Manual Introduction to Statistical Sampling - Types of Sampling

Day	Session	Topic
		- What is Monetary Unit Sampling? - Why Monetary Unit Sampling?
	III & IV	How to select vouchers for Audit – Simple Monetary Unit Sampling Method
Day 10	I & II	How to select vouchers for Audit – Multiple Monetary Unit Sampling Method
	III & IV	Exit test, summing up & valediction

General Management for Group B Officers

Working days: 05

Day	Session	Topic
Day 1	I & II	Inauguration of the course & Ice-breaking session
		Fundamentals of Ethics for IA&AD
	III & IV	Guiding principles of CAGs Auditing Standards
Day 2	I & II	Organisational behaviour and HR development
	III & IV	Introduction to ISSAIs
Day 3	I & II	Transparency and accountability for Good Governance, RTI Act 2005
	III & IV	Motivation and leadership for Government employees to improve efficiency
Day 4	I & II	Budgetary control and propriety in public expenditure
	III & IV	Time management and stress management for better performance
Day 5	I & II	Gender sensitisation for improved work culture
	III &IV	Exit test, summing up & valediction

Audit Reporting

Working days: 03

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session
	II	Introduction to Audit Reporting, covering key aspect of audit reporting as detailed in Level 2 and Level 3 of ISSAIs Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4100
	III & IV	Components of Audit Paragraph with focus on components of a paragraph in a report - Audit criteria - Condition (evidence) - Cause - Effect - Audit conclusion - Recommendation
Day 2	I & II	Link between Report, audit objectives & working paper with emphasis on linkage between audit objectives identified at the planning stage & the audit report -Audit objectives and issue analysis -Reporting against audit objective -Working paper -Linkage between report, audit objective &working paper
	III & IV	Balanced & fair reporting with focus on -Characteristics of audit evidence -Consideration of audited agencies' response & views

Day	Session	Topics
Day 3	I & II	Audit Report- language and structure: - Audit memos, inspection reports & audit reports - Sequencing audit findings and structuring and audit paragraph - Common pitfalls in the language used in audit reports
	III	Style Guide, focus on the key requirements of the Style Guide issued by the Headquarters' office
	IV	Exit test, summing up & valediction

Workshop on Customs Audit

Working days: 02

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session
		Audit of receipts: Mandate, Audit objectives and scope, Key areas of audit scrutiny, Audit of internal controls, scope and approach of audit, systems and techniques of receipt audit
	III & IV	Audit of collection and accounting of revenue. Audit of custom receipts, custom law and connected issues, principals of custom receipt audit
Day 2	I & II	Objectives and salient features of Indian Customs EDI System (ICES), Risk management, cargo handling, advantages of ICES and operations etc.
	III	Exercises and group discussion
	IV	Exit test, summing up & valediction

Treasury Inspection

Working days: 06

Day	Session	Topic
Day 1	I & II	An overview of Treasury Inspection Mandate An overview of Accounting Framework and arrangements with RBI/Agency Banks
	III & IV	An overview of Functioning of a Treasury & Role of Treasury in Budgetary control of State
Day 2	I & II	Internal controls and Registers maintained in Treasury
	III & IV	Planning a Treasury inspection and areas of focus
Day 3	I & II	IT Audit Preliminary Assessment and Information gathering, Risk Assessment to Define Objectives & Scope
	III & IV	Audit of General Controls
Day 4	I & II	Audit of Application Controls
	III & IV	Audit of IT Security & End User Computing
Day 5	I & II	Understanding the Accounting System of State Government: INTERGATED FINANCIAL MANAGEMENT SYSTEM (IFMS) modules-Web based application
	III & IV	Computer Assisted Audit Techniques
Day 6	I & II	Data downloading & Data analysis

Day	Session	Topic
	III	Evidence Collection and Evaluation, Documentation and Reporting Case Study
	IV	Exit test, summing up & valediction

Workshop on Right to information Act & its application

Working days: 02

Day	Session	Topics
Day 1	I & II	Inauguration of the course Salient features of the RTI Act Historical perspective of Right to Information Act 2005 Rights conferred on the citizen Responsibilities of Public Authorities Process of providing information including Third Party Information Duties of CPIOs/ACPIOs Powers and Functions of Central/State Information Commission Exemptions from disclosure Appeal procedure and Penalties
	III & IV	Communication Policy of IA&AD: Appointment of CPIO/PIO, Instructions regarding disclosure of Information pertaining to Office and upkeep/prompt updating of Information on Office Website.
Day 2	I & II	Legal overview on handling & documentation, CIC appeals/case laws Group exercises and case studies to acquaint practical application of provisions of RTI Act-2005
		Open session for discussion on case studies
	III & IV	Group exercises & RTI Act Quiz Summing up and valediction

Working and Audit of Ordnance Depot (For Defence Audit offices)

Working days: 05

Day	Session	Topic
Day 1	I & II	Inauguration
		Introduction of Army Ordnance Corps, Organisational Structure and Role of AOC, Provisioning Review CL-B Stores
	III & IV	Budget Estimates, Budget heads, Budget Formulation Procedure, Control etc.
Day 2	I & II	Scaling, Stocking and Provisioning policy of Field/ABOD/ODs
	III & IV	Store purchase procedure in ordnance Depots including Local Purchase at Fmn HQrs
Day 3	I & II	Receipt/issue Procedure, Discrepancy and Adjustment of Stores in ODs
	III & IV	Procedure for Returned Store Sub Depot, Conditioning and Repair of CL-B Store
Day 4	I & II	Receipt/issue of Ammunition
	III & IV	Internal Documentation in Ammunition Depots and Return Empties and Ammunition Area in Ammunition Depots
Day 5	I & II	Accounting Salvage Section and Auction of Stores
	III	Provisioning and Review of Cl-A Stores
	IV	Valediction

Working and Audit of Border Roads Organisation (For Defence Audit offices)

Working days: 05

Day	Session	Topic
Day 1		Inauguration
	I	Introduction of BRO, Organizational Structure and Role of BRO
	II	Works and Accounting Procedure in BRO Original works, Maintenance services, Approval to original works
	III & IV	Authorities competent to sanction works, Approval to Maintenance services and Maintenance Charges Border Roads-Building and Services
Day 2	I	Financial Control Provision of funds, maintenance services, Allotment of funds and Excess & Savings
	II	Technical Control Technical Sanction, Powers of technical sanction and procedure for according technical sanction
	III	Methods of Execution of works Measurement, progress report, cash assignment, imprest, cash book, payment of bills, closing the accounts on completion, completion repot
	IV	Types of contracts, invitation and acceptance of tender, classification of contractors, earnest money, security deposit and powers of acceptance of contracts and case study.
Day 3	I & II	Deviations and Amendments, issues of stores, tools and plants, payment to contractors, contractor ledger and compensation.
		Points to be seen in conclusion and execution of contracts and hiring of immovable property
	III	Accounts Construction accounts, store accounts, ration accounts and POL accounts
	IV	Adjustment of expenditure Pay & all of service & other personnel, ration, POL and other stores, expenditure on moves for personnel, expenditure on army postal units, allocation of bills, vouchers etc and expenditure return.
Day 4	I & II	Equipment and stores Classification of equipments and stores procurement, transfer of procurement, Equipment/stores. Provision of funds Cat A & B Stores, Points to be seen in provisioning and procurement procedure
	III & IV	Accounting of stores, category "A" and "B" stores, Usage rate of equipments/issue rate and Stock verification
Day 5	I & II	General Audit/Points to be seen during the audit of BRO, Discussion of some important cases noticed during audit.
	III	Functioning of western store depot and base workshop and points to be seen in their audit
	IV	Valediction

Administrative issues

Working days: 05

Day	Session	Topic
Day 1	I &II	Inauguration of the course Ice-breaking session Introduction to CCS Conduct Rules, 1964
	III & IV	Confirmation & seniority in Government service
Day 2	I & II	Concept of reservation in Government services & preparation of rosters
	III & IV	Annual Performance Assessment Reports (APARs), Assessing performance, performance based appraisal, Maintenance of APARs, Numerical grading
Day 3	I & II	Promotions: Departmental promotion committees, composition of DPCs, Frequency of meetings, preparatory action, procedures, guidelines for DPC, preparation of panel determination of regular vacancies etc.
	III & IV	Disciplinary proceedings, Departmental Inquiries Act, instructions for Inquiry officer, instructions for Presenting Officer. Double jeopardy- Parallel departmental action Procedure for imposing penalties. Minor penalties, Major penalties' etc.
Day 4	I & II	Overview to Right to Information Act 2005, historical background of Right to Information in different countries, Evolution of Right to Information Act in India
	III & IV	Introduction to "Integration of BEAMS with PFMS module and Gem Portal"
Day 5	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit test, summing up & valediction

PFMS and Issues and challenges in implementation of IFMS

Working days: 05

Day	Session	Topics
Day 1	I & II	Introduction to IFMS, A brief history. Department's objective/Goal to Introduce IFMS. Expectation of the Stakeholders. Challenges & benefits of IFMS Integrated work flow of the project
	III & IV	Modules and Growth, Integrated Work Flow, Extents and Outreach, Integration with other e-Gov. projects, Cost effectiveness, Outcomes and Impacts, Usages of emerging Technologies, Cyber Security Measures & IT Infrastructure
Day 2	I & II	Challenges in Integration with VLC Software - integrated financial functions, Planning, Budgeting, Expenditure management, Revenue management, Pensions, MIS & other functions. Integration across Government Departments & other Stakeholders (employees, pensioners, RBI, Banks, AG & others)
	III & IV	Fundamental of PFMS with practical demonstration
Day 3	I & II	BEAMS - Budget Estimation, Allocation, Monitoring System (VITRAN) Treasury Net – Computerisation and linking of all the State treasuries with central server

Day	Session	Topics
		Treasury Module (RAJKOSH)
	III & IV	GRAS- Vision and strategy-Government Receipt Accounting System, Virtual Treasury including e-Challan module with Department's objective/Goal to Introduce it. GRIPS (Government Receipt Portal System) Pay Manager & other Modules of IFMS-Implementation process
Day 4	I & II	Utilisation of IFMS data by Audit & Audit of IFMS Environment Checks and validation exercised, revised procedures adopted IFMS data on implementation of IFMS i.e secondary compilation process integration case study
	III & IV	Impact Analysis on Budgets, Receipts, Expenditure, Payroll, Employee Claims Pensions, Accounts, Fund Management, Audit, Reporting Introduction to available On line Reports
Day 5	I & II	IFMS Data downloading with practical demonstration Sampling, Key Value Extraction, Duplicate Key Summarisation, Stratification, Aging & analysis with case study
	III & IV	Code of Ethics in IA&AD and Gender sensitisation Summing up, evaluation and valediction

Statistical sampling

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session Descriptive statistics: 1. What is data? (Qualitative vs Quantitative data) 2. What is an Attribute? 3. Frequency distribution of data 4. Concept of random variable
	II	1. Measure of Central Tendency (Mean, Median and Mode): Concept, measure & applicability 2. Measure of Dispersion (Range, Standard Deviation & Coefficient of variation): Concept, measure & applicability
	III & IV	1. Classical definition of probability: Concepts with examples 2. Probability distribution (Binomial, Poisson & Normal distribution): Concepts & applicability Practical Using Excel/IDEA package to demonstrate different statistics using live data and interpret the statistics to draw conclusion about the distribution of the data
Day 2	I	1. What is Statistical Sampling? 2. How it is different from judgmental and convenience sampling. 3. Advantage of statistical sampling 4. What is Random sampling & concept of sampling frame?

Day	Session	Topics
	II	1. Different techniques of statistical sampling: Simple Random Sampling (SRS), Systematic Random Sampling: concepts, definition & applicability 2. Methodology of drawing samples using SRS & Systematic (both Linear Systematic and Circular Systematic) using, (a) Random Number Table & (b) IDEA package 3. Estimation formulae for estimation of population average, total and proportion of an attribute & corresponding estimation of standard errors: (Only the formulae to be stated, without proof)
	III & IV	1. Probability Proportional to Size (PPS) sampling: concept, definition & applicability 2. Different techniques of drawing samples for PPS design (Cumulative total method, Prof. Lahiri's method of drawing samples) 3. PPS- Systematic sampling & its method of drawing samples 4. Estimation formulae for estimation of population average, total and corresponding estimation of standard errors & concept of multiplier in sampling. (Only the formulae to be stated without proof) 5. Problems on selection of samples & evaluation of few characters of interest using SRSWR, SRSWOR, System, PPS, and PPS-systematic design
Day 3	I & II	1. Stratification in sampling 2. Cluster Sampling
		3. Stratification vs. Cluster sampling 4. Advantages of stratification. 5. Estimation formulae under stratification 6. Demonstrate with examples (i) Multistage statistical sampling with particular reference to two-stage sampling: concepts & applicability (ii) Estimation formulae using two- stage design- 1st stage as PPSWR and the 2nd stage as SRSWOR SRSWOR in both the stages
	III & IV	Practical: Selection of samples under a two- stage stratified design from a given set of data & estimation of two characteristics of the population from the selected sample
Day 4	I & II	1. Audit Samples: (a) What is statistical Audit Sampling? (b) Its advantages in audit (c) Risk of statistical sampling 2. Attribute vs. Variable Sampling (a) Attribute sampling plan- determination of optimum sample size along with concepts of confidence level, precision & population deviation rate (b) Variable sampling plan- determination of optimum samples size along with concepts of confidence level, precision & population standard deviation (c) Un-stratified Mean Per Unit (d) Stratified Mean Per Unit

Day	Session	Topics
	III & IV	1. Concept of alpha & beta risk & their relevance in audit hypothesis testing 2. Concept of tolerable mis-statement & materiality in audit hypothesis testing 3. Compliance test vs. Substantive test in audit 4. Monetary Unit Sampling (MUS) & demonstration of planning and selection of samples using IDEA 5. Practical example of selection of samples using IDEA-MU
Day 5	I & II	Risk assessment & sampling in audit 1. Risk based analysis & the risk model in audit 2. Risk perception as input to statistical sampling 3. Case Studies Discussion on risk assessment and statistical sampling with Case studies
	III & IV	Code of Ethics in IA&AD and Gender sensitisation Exit test, summing up & valediction

Audit of Direct Tax

Working days: 05

Day	Session	Topic
Day 1	I	Inauguration of the course, ice breaking session
	II	Carry forward/set off losses
	III & IV	MAT provision under Income Tax Act including computation of bank profit
Day 2	I & II	Assessment of Charitable trusts
	III & IV	Study of balance sheet and profit and loss accounts
Day 3	I & II	TDS/TCS provisions under IT Act and advance payment of tax
	III & IV	Interest chargeable/payable under different provisions of IT Act
Day 4	I & II	Assessment of HUF
	III & IV	Income from Capital Gains; exemption and deduction available thereunder along with relevant case laws
Day 5	I & II	Income from Business as profession including Section 32 to 37, 40, 40A, 41, 42, 43, 43A, 43B, 43C, 43D, 44, 44A, 44AA, 44AB, 44AD, 44AE and 44AF
	III & IV	Code of Ethics in IA&AD and Gender sensitisation General discussion & valediction

Induction course for newly recruited/promoted Accountants/DEOs

Working days: 10

Day	Session	Topics
Day 1	I	Inauguration of the course & ice-breaking session
	II	Important functions of IA&AD and introduction to CAG's DPC Act 1971
	III & IV	Dak Management, noting & drafting, maintenance of diaries and office procedure
Day 2	I & II	Introduction to FR&SR (General Rules, TA Rules, Leave Rules)
	III &	Pension Rules, Pay Rules, GFR & IT

Day	Session	Topics
	IV	Awareness
Day 3	I & II	Punctuality & Discipline, CCS Conduct & CCA Rules
	III & IV	Introduction to Government Accounts, Parts of Government Account, Consolidated Fund, Contingency Fund, Public Account
Day 4	I & II	List of Major & Minor Heads
	III & IV	Government Accounts Rules 1990
Day 5	I & II	Introduction to the Budgetary Process & Procedures, Demand for Grants
	III & IV	Introduction to VLC application software & IFMS
Day 6	I & II	Compilation in AG (A&E)- Compilation of Treasury Accounts ; Book Module & Treasury module of VLC
	III & IV	Concept & Compilation of Works & Forest Accounts in VLC
Day 7	I & II	Concept & Compilation of Debt Deposit & Remittance Heads in VLC
	III & IV	RBI & Settlement Accounts procedure in VLC
Day 8	I & II	Transfer Entry and other Annual adjustments etc in Accounts
	III & IV	Introduction to Finance & Appropriation Accounts
Day 9	I & II	Introduction to preparation of Annual Financial Statement & Appropriation Accounts
	III & IV	Introduction to BEAM/i BEAMS & PFMS
Day 10	I & II	Code of Ethics in IA&AD and Gender
		sensitisation
	III & IV	Exit Test, summing up & valediction

Audit of Regulatory bodies

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course Ice breaking session What is Regulator? Need for Regulation, Concept of Regulation and Regulatory bodies in India.
	II	Basic objectives of Regulation in India, Objectives in different Regulatory Acts, Rationale for economic regulation.
	III & IV	General Principals Governing creation of various Regulatory authorities. Important features of various Acts with special reference to ERC
Day 2	I & II	Organisation duties and powers of TRAI and appellate tribunal. Regulatory Reform Bill 2013, Accounts & Audit. Group Discussion
	III	Organisation, Duties, powers & functions of Electricity Regulatory Commissions with the objective of Regulatory body.
	IV	Accounts and Audit in respect of ERC. Group discussion on CAGs Audit Report (5)
Day 3	I	Organisation, Duties, powers and functions of IRDA, Accounts and Audit
	II	Group Discussion on CAG's Audit Report
	III &	Organisation, Duties powers and functions of

Day	Session	Topics
	IV	SEBI Accounts and Audit. Group Discussion on CAG's Audit report.
Day 4	I & II	Tariff Determination process in respect of electricity as per Provisions of electricity Act 2003 and ERC Act 1998. Group discussion in the light of Supreme court case reported in (2002) 8 Supreme Court Cases 715 - West Bengal Electricity Regulatory Commission versus CESC Limited in SLP (C) No.CC 6293 of 2002
	III & IV	Mandate for Maintenance of Accounts & Audit, Existence and adequacy of controls and procedures to be established by Regulatory bodies for attaining the desired objective by test check of controls and procedures of CAG for Audit.
Day 5	I, II & III	Scope of Audit under CAGs (DPC) Act, various methods of conducting Audit using analytical review techniques and sampling techniques.
	IV	Exit test, Valediction & Summing up

Workshop on High Value Contract & Contract Management (for Defence Audit offices)

Working days: 03

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	Capital Acquisition- Acquisition process involving various functions for schemes categorised as 'Buy', 'Buy & Make with ToT' and 'Buy & Make (Indian)'
	III	Capital Acquisition- Acquisition process involving various functions under 'Make' procedure and acquisition under Fast Track Procedure
	IV	General/special conditions of works contract (MES/MAP)
Day 2	I	Revenue Procurement- Objective & policy, source, quality & tendering
	II	Revenue Procurement - Evaluation of quotations & price reasonability, approval process & conclusion of contract including conditions of contract
	III	Revenue Procurement - Concept of foreign contract, contract with PSUs & standard conditions of foreign contract
	IV	Revenue Procurement - Familiarisation with Pre Dispatch Inspection (PDI), schedule of delivery, role of DGQA, familiarisation with payment terms, option clause, letter of credit, bank guarantee, security deposit
Day 3	I	Pre-contract stage processes in MES
	II	Familiarisation with E-Tendering in MES
	III	Contract stage and Post contract stage process in MES
	IV	Exit test and summing up
		Valediction

II Information Technology Courses

Data Analytics- Knime and Tableau

Working days: 05

Day	Session	Topics
Day 1		Inauguration of the course
	I	Ice Breaking Session Entry Behaviour Test (EBT)
	II	Introduction to Data Analytics: Basic Concepts: Data, types of data: String, numeric, date; types of analytics; KNIME: A Broad overview; Build a basic workflow;
	III	Data downloading sorting errors
	IV	Hands on session
Day 2	I	Manipulating, Data type conversion (Data preparation), Application of Statistical concepts in Knime Statistical Analysis and deriving insights about the dataset
	II	Text Processing and Other features in KNIME
	III	Treating Missing values Duplicate, Top/bottom record, Box Plot, Scatter Plot, Correlation,
	IV	Hands on session
Day 3	I & II	Database connectivity: Setting preferences- getting data from oracle 11g- Using Write Node to export data- Export Knime workflow
	III & IV	Case Study
Day 4	I & II	Tableau: Data downloading; Database Connectivity; Manipulation; Visualisation,
		Calculated fields; Filters; Hierarchy, Dashboards
	III & IV	Other features in Tableau: Story, Distribution of workbooks
Day 5	I & II	Tableau Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
	III	Principles of Visualisation- Consolidation of Concepts; Data Analytic Principles and Approaches
	IV	Exit Test Summing and valediction

Audit in IT environment for Group B officers of Audit Offices

Working days: 06

Day	Session	Topics
Day 1	I	Inauguration of the course
		Ice-breaking session Entry Behaviour Test (EBT)
	II	Understanding IT environment- Challenges and opportunities
	III	Importance of controls with specific reference to Application Controls
	IV	Introduction to CAATs – IDEA and Excel
Day 2	I	Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) Conditional formatting Filter including Advanced filter Pivot Table

Day	Session	Topics
		Hands on session
	II	Excel functions – User defined functions Numeric Text Conditional Date and time Financial Aggregation
	III & IV	Hands on session
Day 3	I	Creating Projects – Managed and External, Import of data from diverse formats –Excel, Access, csv, text; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	II	Hands on session
	III	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data
	IV	Hands on session
Day 4	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection,
		Summarisation
	II	Hands on session
	III	Data Extraction – Direct extraction, Key value extraction, Top/Bottom Records extraction, Indexed extraction Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Hands on session
Day 5	I	Commonly used @ Functions in IDEA, introduction to # functions
	II	Stratification of Data, Aging analysis, Sampling
	III & IV	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA-Revision & Queries Hands on session Case Study – Selection of vouchers
Day 6	I, II & III	Way Forward – Overview of Qlikview
	IV	Way Forward Tableau
		Exit test, summing up & valediction

MS Office

Working days: 05

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	Ice Breaking Session Entry Behaviour Test (EBT) Introduction to MS-Word. Opening and retrieving files. Entering/ Editing / Formatting text.
	III & IV	Exercises

Day	Session	Topic
Day 2	I & II	Inserting tables. Working with tables- Formulas-Mail Merge-Charts
	III & IV	Exercises
Day 3	I & II	Introduction to MS Excel- Opening Worksheet – Formatting Cells- Data Validation
	III & IV	Practical sessions.
Day 4	I & II	Formulae including Conditional Formulae Sort-Filter-Advanced filter - Charts
	III & IV	Exercises
Day 5	I	Power Point – Opening - Designing - Animations – Custom Animations
	II	Practical Session
	III	Introduction to MS Access
	IV	Exit Test Summing up and Valediction

Oracle 11g/12c PL/SQL

Working days: 05

Day	Session	Topics
Day 1		Inauguration of the Course
	I	Ice Breaking Session Entry Behaviour Test (EBT)
	II	Relational Database Concepts: Introduction to Oracle. Oracle Architecture. What is new – Oracle 12c vis a vis Oracle 11g SQL the language of RDBMS. DDL, DML, DCL, TCL Data types, Create, Alter, Drop command
	III	Insert, Update, Delete Retrieving data Order by, Group by Command
	IV	Hands on session
Day 2	I	Create command with Keys Primary Key, Unique Key, Foreign Key, Reference table with relation Dual Table
	II	Hands on session
	III	Joins- Equi join, Outer join, Self join, Cartisan join Having clause Set- Union, Intersect, Minus
	IV	Hands on session
Day 3	I	Oracle Functions Character, Numeric, and Date Functions Relation definition and advantage One to One Many to One Many to Many Setting up relation for Integrity Constraint Checking in multiple tables
	II	Hands on session
	III	Queries from Multiple tables, Concatenating Data from Table Order by ,Group By
	IV	Hands on session
Day 4	I & II	Introduction to PL-SQL PL-SQL. Block Data types Variables and Constants Cursors– Implicit cursors, Explicit cursors Exception handling
	III & IV	Hands on session

Day	Session	Topics
Day 5	I	Backup and restore
	II	Code of ethics Gender sensitization
	III & IV	Exit Test Summing and valediction

Data Analytics- Knime

Working days: 03

Day	Session	Topics
Day 1		Inauguration of the course
	I	Ice Breaking Session Entry Behaviour Test (EBT)
	II	Introduction to Data Analytics: Basic Concepts: Data, types of data: String, numeric, date; types of analytics; KNIME: A Broad overview; Build a basic workflow;
	III	Data downloading sorting errors
	IV	Hands on session
Day 2	I	Manipulating, Data type conversion (Data preparation), Application of Statistical concepts in Knime Statistical Analysis and deriving insights about the dataset
	II	Text Processing and Other features in KNIME
	III	Treating Missing values Duplicate, Top/bottom record, Box Plot, Scatter Plot, Correlation,
	IV	Hands on session

Day	Session	Topics
Day 3	I	Database connectivity: Setting preferences- getting data from oracle 11g- Using Write Node to export data- Export Knime workflow
	II & III	Case Study
	IV	Exit Test Summing and Validiction

Networking and email

Working days: 03

Day	Session	Topics
Day 1		Inauguration of the course
	I & II	Ice Breaking Session Entry Behaviour Test (EBT)
	III & IV	Network Components Network Protocols Setting up of LAN- IP Address etc
Day 2	I & II	Internet Various ways to connect to Internet Internet Browsers Search Engines Email
	III & IV	Practical Session
Day 3	I & II	Viruses and Firewalls
	III	Practical Session
	IV	Exit Test Summing up and Valediction

IDEA 10.4

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course
		Ice-breaking session Entry Behaviour Test (EBT)
	II	Introduction to CAATs – IDEA
	III	Creating Projects – Managed and External, Import of data from diverse formats –Excel, Access, csv, text; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	IV	Hands on Session
Day 2	I	Importing of PDF
	II	Exercises
	III & IV	Challenges faced by auditors in Importing Oracle Data. Importing data using ODBC to IDEA Importing data to other tools MS Excel and Knime
Day 3	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields
	II	Exercises
	III	Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarisation Data Extraction – Direct extraction, Key value extraction, Top/Bottom Records extraction, Indexed extraction Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Case Study
Day 4	I	Commonly used @ Functions in IDEA
	II	Introduction to # functions
	III	Exercises
	IV	Sampling- Random- Systematic – Stratified Random
Day 5	I & II	Case Study
	III	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA Revision & Queries
	IV	Exit test, summing up & valediction

MS-Excel Advanced

Working days: 05

Day	Session	Topics
Day 1		Inauguration of the course
	I	Ice Breaking Session Entry Behaviour Test (EBT)
	II	Introduction to Use of MS-Excel for Financial Analysis/Reporting/ Audit Advanced Features of MS Excel Data Analysis Sampling
	III	Data Validation using Lookup Linking worksheets – paste special
	IV	Exercises
Day 2	I & II	Importing data to MS Excel Advanced Filter
	III & IV	Practical Session
Day 3	I & II	Advanced Functions in MS Excel Including IF, AND, OR, Date, Edate, Eomonth, Sumif, Countif Pivot Table
	III & IV	Practical Session
Day 4	I & II	Creating User Defined Functions
	III & IV	Practical Session
Day 5	I & II	Designing Reports
	III	Code of ethics Gender sensitisation
	IV	Exit Test Summing up and Valediction



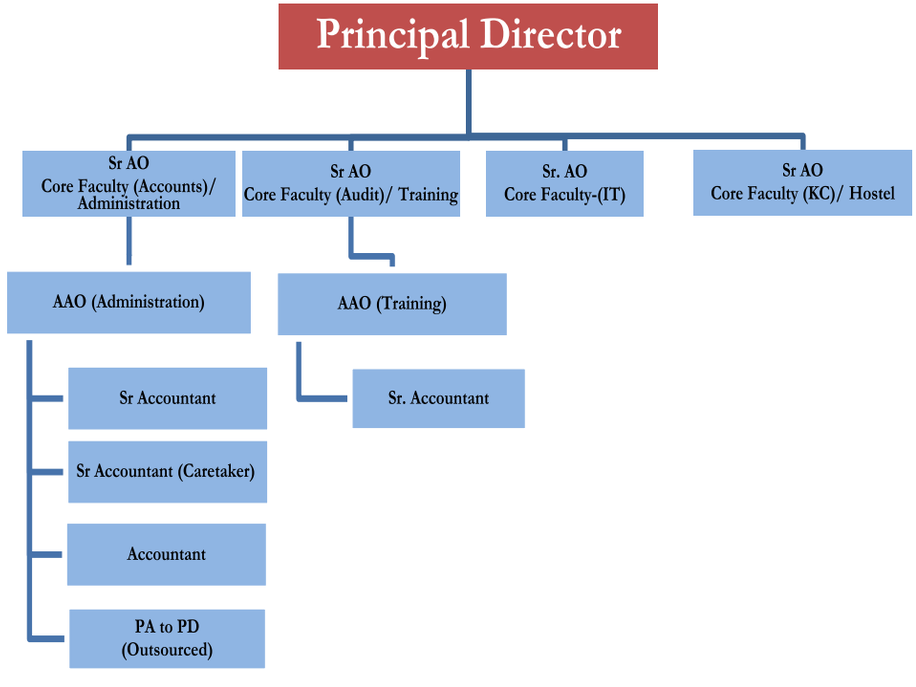
Library and Reading room



Vote of thanks delivered by the Direct Recruit AAOs at their valediction

II Personnel

1. Organisational Chart



2. Sanctioned Staff Strength and Men in position

The availability of staff vis-a-vis sanctioned strength of the staff of RTI, Jammu as on 31.03.2019 is as under:

S.No	Post	Sanctioned Strength	Men in position	Shortage
1.	Sr. Administrative Officer/Core Faculty	3	3	0
2.	Sr. Administrative Officer/Core Faculty IT	1	1	0
3.	Assistant Administrative Officer	2	2	0
4.	Sr. Accountant/ Auditor Accountant/ Auditor	4	4	0
5.	Personal Assistant	1	0	1
6.	Car Driver	2	0	2
7.	MTS	6	1	5
8.	Cook (Training Institute)	1	0	1
9.	Tea/Coffee Maker (Training Institute)	1	0	1
	Total	**21**	**11**	**10**

Note (i): One Supervisor is working against the post of Assistant Administrative Officer

Note (ii): One Sr. Accountant has been assigned caretaking duties (which are to be dealtby Accountant/Auditor)

Note (iii): Three posts of MTS, one post each of PA, Car Driver, Cook, Tea/ Coffee- Maker have been outsourced.

E Resource Profile

I Infrastructural facilities

The Institute has a separate double storeyed office building in the premises of the Accountant General (Audit), Jammu and Kashmir office complex in Shakti Nagar, Jammu.

The Principal Director's Chamber, Administrative Branch, Lecture hall and Library cum reading room are situated on the first floor. The ground floor comprises of the computer lab having 21 nodes, training branch, conference hall, stationery store and caretaker's room.

The RTI is fully equipped with modern training aids viz. LCD projectors with white boards and flip charts. The computers installed in the labs are connected through a LAN and with a UPS that has two hours battery back-up. Broadband Internet connectivity is available in RTI for use by officers/trainees so as to update their knowledge in different fields and training areas. The IAAD internet connection was sanctioned in the year 2018. Leased line internet connection was established in December 2018 and is operational from January 2019.

Hostel facilities

The hostel complex with 27 rooms (including 6 VIP rooms) is situated adjacent to the office complex. The hostel was renovated during 2014-16 so as to support a comfortable stay for the participants/guest faculty. Rooms for participants are on twin sharing basis with attached washrooms, split type air conditioners, 32" LCD TVs with cable connection, networked computers with internet, intercom and customised almirah.

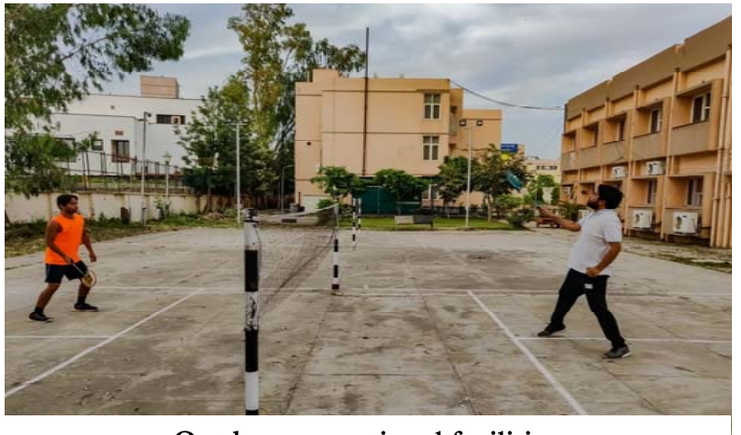
Outdoor recreational facilities

A badminton court adjacent to the office building and sports equipment therefor are available for use by trainees.

Indoor recreational facilities

a. Indoor games such as table tennis board, chess and carom boards are available in the recreational hall.

b. A Gymnasium and Yoga facility is available in the hostel building.



Outdoor recreational facilities

Other Achievements

Yoga classes are conducted in the morning or evening for participants on demand.

III Budget

Expenditure on salaries and office expenses

Rupees in lakh

	2016-17	2017-18	2018-19
Salaries[1]	105.92	123.89	130.77
Office Expenses	34.48	15.37	19.23[2]

Head wise break up of expenditure

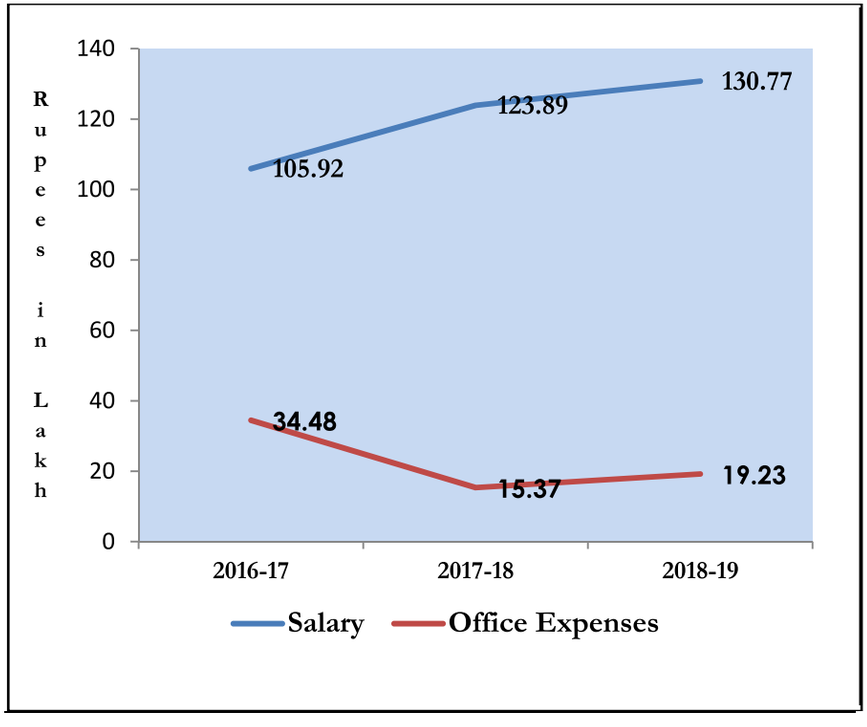
Rupees in lakh

	2016-17	2017-18	2018-19
Other Office Expenses	33.48[3]	14.37	18.00
Book and Publications	-	-	-
Stationery and Printing	1.00	1.00	1.23

Note :

1. Group B and Non-Gazetted Establishment
2. LPS: Rs. 1.23 lakh; O.O.E-Telephone and Trunk call charges: Rs. 1.50 Lakh; O.O.E-Office expenses (Misc): Rs. 15.00 lakh; Special Contingencies: Rs. 1.50 Lakh
3. Includes OE Special Contingency of Rs. 13.91 lakh

Year-wise comparison of Salary and Office Expenses



F. Achievements

I Training statistics

The details of the number of courses conducted as per approval of RAC, officials trained and number of training days for the last five years are as under:

	2014-15	2015-16	2016-17	2017-18	2018-19
General Courses:					
Courses Conducted	32	26	22	30	21
Officials Trained	500	409	384	572	528
Number of Training Days	129	127	127	154	166
IT Courses:					
Courses Conducted	14	14	13	18	9
Officials Trained	216	207	172	260	158
Number of Training Days	63	65	82	100	45

Note: One course of 2018-19 viz. Induction Training for DRAAOs is scheduled from 01.02.2019 to 04.05.2019. This course has been included in the above data and the position shown against number of training days is upto 31.03.2019 only.

Additional Courses conducted during 2018-19

Preparatory training for 58 Direct Recruit Assistant Audit Officers for 9 days was conducted from 08.11.2018 to 22.11.2018.

II Slots targeted vis-a-vis achieved

Details of actual utilisation of slots against allotted number of slots during the year 2018-19 are as under:

	Slots targeted	**Slots achieved**
General Courses	524	528
Information Technology Courses	151	158

Note: Slots targeted are as per revised COTP 2018-19.

III Other achievements

Besides the work done for the Knowledge Centre, RTI Jammu has prepared Structured Training Modules on the following subjects for use by RTIs/RTCs and other offices of IA&AD.

1. Financial Audit of Autonomous Bodies
2. Human Resource Development, Leadership, Communication and Motivation.
3. Government Accounting
4. Pension Entitlements
5. Public Exchequer Control
6. Audit of Value Added Tax
7. Gender Sensitisation
8. Budget and General Financial System (GFS)
9. Audit of Regulatory Bodies
10. CAG's Auditing Standards (Peer reviewed by Headquarters)

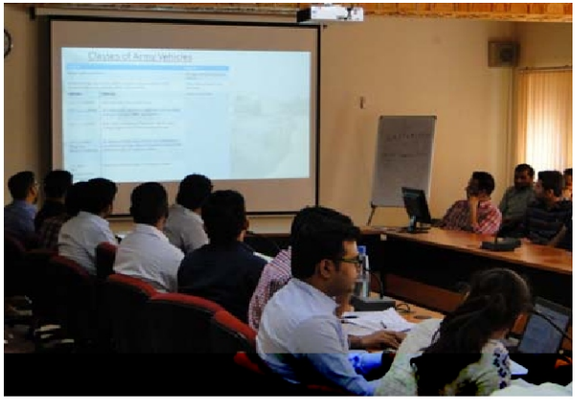
IV New initiatives

Projects & Video Conferencing interactions by the participants

(i) Project work was assigned to group of DRAAOs presently undergoing induction training course in this Institute. The group made presentations on different topics viz Performance Audit of the design development manufacture and induction of Light Combat Aircraft, Audit of Regulatory bodies, Artificial intelligence, Blockchain, Performance Audit of Mid-day Meal scheme, Performance Audit of NRHM and Adaptive leadership among others. The trainees have submitted papers on the project work and these will form the basis of further training materials etc prepared by the Institute. Links to the project presentations and videos are available under the 'Trainees corner' theme of the RTI, Jammu website.

(ii) A session was arranged through video conferencing with Director of Audit, Air force, Bengaluru in which the "participants of induction course for DRAAOs" interacted with the core team that had actually conducted the field audit.



Project work being presented by Direct Recruit AAOs
URL : https://rtijammu.cag.gov.in/traineescorner.php

Course Planner for the Year 2019-2020

Day	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
2019																															
Apr				GN 01																		GN 02									
May																				GN 03							GN 04				
																											IT 01				
Jun										GN 05																					
																	IT 02														
Jul	GN 06							GN 07														GN 08									
																						IT 03									
Aug					GN 09														GN 10							GN 11					
					IT 04																					IT 05					
Sep		GN 12														GN 13															
																IT 06															
Oct																					GN 14									
																					GN 15									
																					IT 07									
Nov				GN 16														GN 17													
																		IT 08													
Dec	GN 17 (contd)								GN 18							GN 19															
									IT 09																						
2020																															
Jan						GN 20														GN 21											
																				IT 10											
Feb										GN 22																					
			IT 11																												
Mar		GN 23														GN 24							GN 25								
																IT 12															
Day	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Legend General Courses (GN) IT Courses (IT)



Aerial view of Hostel Block



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Regional Training Institute, Jammu

https://rtijammu.cag.gov.in

AG Office Complex Shakti Nagar, J&K, Jammu 180001

Phone : Office +91 191 2580598, 2585599 Hostel +91 191 2581165 Email: rtijammu@cag.gov.in