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**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 - 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

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**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
	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

**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	Communication skills
Day 2	I & II	Organisational behaviour and HR development
	III & IV	Decision making skills
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	Conflict management
	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

**Goods and Services Tax for Revenue Audit Examination:**

**Working days: 05**

Day	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	Over view of GST (administration of GST), Enabling Constitutional Amendments, What is GST and how it works, Subsumed Taxes, GST structure and concept, GST Compensation Act
	III & IV	Definitions: Business, Goods, Services, Taxable Person, GST Council its Purpose, Composition of GST council and its role, GST network
Day 2	I & II	Application of SGST, CGST and IGST Law, levy and collection of GST, exemption from GST, time of supply, supplies in territorial waters, distribution process among the Centre and State,
	III & IV	Meaning and scope of supply, place of supply,
Day 3	I & II	Input tax credits its eligibility and claim, transfer of ITC, refunds, E-way bill and Revenue charge
	III & IV	Registration, Composition scheme under GST Act, Migration provisions, transition provisions, filing of returns, types of returns and forms
Day 4	I & II	Valuation of supply of goods and services, Job work, E commerce, TDS and TCS in GST
	III & IV	Demands and recovery, Refunds-Claims and sanction of refunds, offences and penalties, appeals and revision
Day 5	I & II	Accounting procedure under GST system. Audit of transitional provisions of the act, Compensation Cess and its distribution.
	III	Assessment, provisional assessment and audit, Front-end business process on GSTN Portal, Model I & II for tax administration
	IV	Exit test, summing up & valediction

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**Audit of Regulatory bodies: -**  
**Working days:05**

Day	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	<b>A perspective of Regulatory Principals and Bodies</b> <ul style="list-style-type: none"> <li>• Concepts of Regulation.</li> <li>• Need for regulation</li> <li>• Regulatory bodies in India</li> </ul> <b>Objectives of different Regulatory Authorities</b> <ul style="list-style-type: none"> <li>• Basic objectives of Regulation in India</li> <li>• Objectives in different Reg. Acts</li> </ul> <b>Rationale for economic regulation</b>
	III & IV	<b>Telecom Regulatory Authority of India</b> <ul style="list-style-type: none"> <li>• Organisation duties and powers of TRAI and appellate tribunal. Regulatory Reform Bill 2013,</li> <li>• Accounts &amp; Audit. Group Discussion</li> </ul>
Day 2	I & II	<b>Electricity Regulatory Commission: -</b> <ul style="list-style-type: none"> <li>• Organisation, Duties, powers &amp; functions of Electricity Regulatory Commissions with the objective of Regulatory body.</li> </ul> <b>Accounts and Audit</b>
	III & IV	<b>Insurance Regulatory and Development Authority (IRDA):-</b> <ul style="list-style-type: none"> <li>• Organisation, Duties, powers and functions of IRDA,</li> </ul> <b>Accounts and Audit</b>
Day 3	I & II	<b>Case Study on performance Audit on “ Activities of Atomic Energy Regulatory Board (AERB)”</b>
	III & IV	<b>Security Exchange Board of India (SEBI):</b> <ul style="list-style-type: none"> <li>• Organisation, Duties powers and functions of SEBI</li> </ul> <b>Accounts and Audit. Group Discussion on CAG’s Audit report.</b>
Day 4	I & II	<b>Tariff Determination process in respect of electricity as per Provisions of electricity Act 2003 and ERC Act 1998.</b> <b>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</b>
	III & IV	<b>Tariff Authority for Major ports (TAMP) :-</b> <ul style="list-style-type: none"> <li>• Constitution, Role and functions of the TAMP</li> </ul>
Day 5	I , II& III	<b>Scope of Audit by CAG with reference to Regulatory framework, consumers issues, suppliers issues, Generating competition and other matters</b>
	IV	<b>Exit test, summing up &amp; valediction</b>

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**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

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**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 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

**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

Workshop on rules and procedures for accord of Administrative Approval and conclusion of contracts for special works in MES.

Working days: 03

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	General principles defining scope, stages, powers for accord of Administrative Approval in respect of Major work and Minor work as enumerated in regulation and works procedure.
	III	Administrative Approval with respect to source of funds, AEs, authorisation of work, documentation.
	IV	Demands for Original Works initiated by the users, the Engineers or by staff.
Day 2	I & II	Procedure for re-appropriations entailing no alteration and no cost Procedure for re-appropriations entailing alterations and expenses with reference to the approximate cost.
	iii & IV	Procedure for Disposal/Demolition of Buildings ,Demolition statement and reconstruction cost .
Day 3	I	Classification of work services ,defining Special works
	II	Types of contract, special emphasis on the Lump sum contract based on the BQ and pre priced schedule.
	III	Contract manual in MES and provisions for conclusion of Special works
	IV	Exit test, Summing up and Valediction

Workshop on procedure for Project Formulation /Management in DRDO (PPFM) 2016.  
Working days: 01

Day	Session	Topic
Day 1		Inauguration of the course
	I	Pre-Project Work defining Feasibility study, planning, Project Proposal, Peer Review and Project Sanction. Risk management plan
	II	Project execution,project monitoring and review defining executive board and review committee, PDC extension and cost enhancement, design reviews.
	III	Tests and evaluation, Project closure including Final closure of project, procedure for transfer of Technology,Procedure for Funding of limited Series Production
	IV	Exit test, Summing up and Valediction

**Workshop on Stores management and Purchase Management**

**Working days: 01**

Day	Session	Topic
Day 1		Inauguration of the course
	I	An overview of stores management guidelines, special emphasis on, classification of stores ,receipt and issue of stores, custom clearance, inventory Management, Stock verification of stores, losses and regularisation, Disposal of stores.
	II	An overview of Purchase Management Manual spl emphasis on demand initiation, bidding and non-bidding process, evaluation of quotation and SO, Post contract management procurement from abroad.
	III	Design, development and fabrication contract, procurement of tech books ,outsourcing of services ,rate contract ,payment procedure and feedback
	IV	Exit test, Summing up and Valediction

Workshop on Production of Guns and Small Arms in Ordnance Factories

Working days: 02

Day	Session	Topic
		Inauguration of the course
Day1	I	Roll on Indent and Perspective plan. Production Plan in respect of small arms as per requirement of Armed forces with reference to the respective Ordnance factories.
	II	Quality assurance in respect of small Arms and Guns. Definition of quality management system (as per International Standard), testing facilities, SOP and Integrated management system. Role of DGQA in quality assurance
	III	Definition of Capacity utilisation. Capacity utilisation in respect of small Arms in Ordnance factories.
	IV	Detailed procedure for Issue of small Arms to Armed forces.
Day 2	I	Designing of Guns and Small Arms with in house R&D facility and other Defence Research Organization.
	II	Defining of capacity utilization in respect of Guns in Ordnance Factories
	III	Quality issues prevalent and measures adopted to tackle these.
	IV	Valediction and Exit test.