



# **Annual Training Calendar 2020-21**

## **Regional Training Institute, Mumbai**

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# **SECTION I**

# **PROFILE**

# Annual Training Calendar for the Year 2020-21

## Profile

### I. About RTI

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

### II. Jurisdiction of RTI and its Regional Advisory Committee

The activities of training institutes are guided by the Regional Advisory Committee (RAC), which is a Committee comprising Heads of Departments and representatives of user offices.

The RAC for RTI, Mumbai is constituted with the following members:

1.	Ms. A. S. Lakshmi	Director General of Audit, Western Railway, Mumbai	Chairperson
2.	Shri Guljari Lal	Director General of Audit (Central), Mumbai	Member
3.	Shri S. K. Jaipuriyar	Pr. Accountant General (Audit)-I, Maharashtra, Mumbai	Member
4.	Ms. Alka Rehani Bhardwaj	Director General, Regional Training Institute, Mumbai	Member
5.	Shri H. K. Dharmadarshi	Pr. Accountant General (E&RSA), Gujarat, Ahmedabad	Member
6.	Shri Ashutosh Joshi	Pr. Accountant General, Goa	Member
7.	Shri Yashwant Kumar	Pr. Accountant General (G&SSA), Gujarat, Rajkot	Member
8.	Shri Sandip Roy	Accountant General (Audit)-III, Maharashtra, Mumbai	Member
9.	Ms Tanuja Mittal	Principal Director of Commercial Audit & <i>ex-officio</i> MAB-II, Mumbai	Member
10.	Shri K. P. Yadaw	Principal Director of Audit, Central Railway, Mumbai	Member
11.	Shri Shailendra Vikram Singh	Accountant General (A&E), Gujarat, Rajkot	Member
12.	Shri A. K. Behera	Accountant General (A&E)-I, Maharashtra, Mumbai	Member
13.	Shri P V Hari Krishna	Principal Director of Commercial Audit & <i>ex-officio</i> MAB-I, Mumbai	Member
14.	Shri V. N. Kothari	Pr. Director of Audit, Defence Services, Pune	Member
15.	Ms. Preethi Abraham	Principal Director of Audit (Central), Ahmedabad	Member
16.	Ms. Nidhi Jain	Director of Audit, Ordnance Factory, Khadki, Pune	Member
17.	Shri. Gaurav Kumar	Director of Audit, Navy, Mumbai	Member

18.	Shri. N. Dinakaran	Director, O/o the DGA (Scientific Department), Mumbai Branch	Member
19.	Ms. S. Radha	Dy. Director, O/o the PDCA & MAB-IV, New Delhi, Mumbai Branch	Member
20.	Shri S. Suresh	Dy. Director, P & T Audit Office, Mumbai Branch	Member
21.	Shri Mahendra Tambi	Dy. Director, P & T Audit Office, Ahmedabad Branch	Member

### III. Knowledge Centre

As part of our training mandate relating to Knowledge Centre topics, we have planned one all-India training each, on Corporate Governance, Corporate Finance and Audit of Consolidated Financial Statements of Companies (a part of Commercial Audit) during 2020-21. In addition, training on General Purpose Financial Reporting (IPSAS) and two training programmes on Commercial Audit topics, namely Certification Audit of Accounts including Financial Audit of Autonomous Bodies; and IndAS, Auditing Standards, Accounting Standards & Analysis of Financial Statements are also planned, involving participation from our user offices.

### IV. Hosting of Training Calendar in Website

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

### V. Calendar of Training Programmes (COTP)

The user offices were requested to prepare Training Needs Analyses based on the mapping of training needs with the Annual Audit Plan, competency mapping and identifying suitable personnel who need to be given training on respective topics. The Calendar of Training Programmes (COTP) was drafted based on such training needs analyses received from user offices, which were duly compiled. We had sought the views of functional wings concerned and Training Wing, Headquarters on the same. The draft calendar was discussed during the meeting of the RAC on 27 January 2020. Following detailed discussion by the RAC and subsequent review/ confirmation of training requirements by user offices, the COTP has been finalised. The calendar for 2020-21 comprises 19 EDP training programmes over 102 training days covering 349 participants and 26 General training programmes over 101 training days covering 517 participants.

# **SECTION II**

## ***COURSES AT A GLANCE***

### EDP Courses

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
1.	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	1	2
2.	IT Audit (including INTOSAI Guidelines, Manuals) (Two batches - Sr. No. 2 & 14)	2	10
3.	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	1	2
4.	Hardware/Software Troubleshooting	1	5
5.	Audit in IT Environment (Two batches - Sr. No. 5 & 15)	2	12 (6 days per course)
6.	IDEA (Three batches - Sr. No. 6,11 & 17)	3	15 (5 days per course)
7.	Advanced Ms Access and MS Excel (with Visual Basic) (Two batches - Sr. No. 7 & 12)	2	12 (6 days per course)
8.	IT Audit (Level 2A)-MS Access	1	5
9.	Data Analytics (Two batches - Sr. No. 9 & 16)	2	12 (6 days per course)
10.	MS Excel (Advanced) with Power Pivot (Two batches - Sr. No. 10 & 18)	2	10 (5 days per course)
11.	Oracle Backend-SQL	1	5
12.	Advanced Oracle - SQL, PL/ SQL Forms and Reports	1	12
	<b>Total</b>	<b>19</b>	<b>102</b>

### General Courses

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
1.	Pre-retirement course	1	2
2.	<b>Modular Training</b> Audit Evidence	1	3
3.	Financial Rules and Financial Management	1	4
4.	Goods and Service Tax (Two batches - Sr. No. 4 & 23)	2	10 (5 days per course)
5.	<b>Knowledge Centre (Commercial Audit) Topic</b> Certification Audit of Accounts including Financial Audit of Autonomous Bodies	1	4
6.	<b>Modular Training</b> Audit Reporting	1	3
7.	Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	1	6
8.	Performance Audit & Risk based Audit	1	5

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
	(including PA Guidelines 2014)		
9.	Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics	1	5
10.	Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Auditing Guidelines, 2016	1	3
11.	Regulations on Audit & Accounts 2007	1	2
12.	Communication & Motivation and APARs	1	3
13.	<b>Knowledge Centre (Commercial Audit) Topic</b> Training on Audit of Consolidated Financial Statements of Companies	1	2
14.	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act	1	3
15.	<b>Knowledge Centre Topic</b> Training Programme on Corporate Finance	1	6
16.	<b>Knowledge Centre Topic</b> Training Programme on General Purpose-Financial Reporting (IPSAS)	1	3
17.	<b>Knowledge Centre Topic</b> Training programme on Corporate Governance	1	3
18.	Audit of Public Private Partnership Projects	1	5
19.	e-Governance with IFMS	1	3
20.	Workshop on Statistics & Sampling in Audit	1	2
21.	Government Accounting System, Role of GASAB & Transition to Accrual Accounting System	1	5
22.	Audit of Works Expenditure, Contracts & Projects	1	5
23.	<b>Knowledge Centre (Commercial Audit) Topic</b> IndAS, Auditing Standards, Accounting Standards and Analysis of Financial Statements	1	5
24.	Audit of Fraud and Fraud Detection Techniques	1	3
25.	Development of Management Skills	1	6
	<b>Total</b>	<b>26</b>	<b>101</b>



# **SECTION III**

## ***CALENDAR FOR EDP AND GENERAL COURSES***

*EDP calendar (2020-21)*

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
1	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	2	16.04.2020 to 17.04.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				PDA, DS, Pune	2
				DA, OF, Khadki	1
				DA, Scientific Dept., Mumbai	2
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	5
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>28</b>
2	IT Audit (including INTOSAI Guidelines, Manuals)	5	27.04.2020 to 01.05.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	4
				AG (Audit)-III, Mumbai	2
				AG (A&E)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				AG (A&E), Rajkot	2
				PDA (Central), A'bad	2
				PAG (E & RSA), A'bad	1
				<b>Total</b>	<b>21</b>
3	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	2	04.05.2020 to 05.05.2020	DGA, Western Rly., Mumbai	2
				PAG (Audit)-I, Mumbai	4
				AG (A&E)-I, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				P&T Audit, Mumbai Branch	2
				PDA, DS, Pune	1
				DA, OF, Khadki	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
P&T Audit, A'bad Branch	1				
<b>Total</b>	<b>26</b>				
4		5		PAG (Audit)-I, Mumbai	5

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
	Hardware/Software Troubleshooting		18.05.2020 to 22.05.2020	AG (A&E)-I, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	3
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	3
				AG (A&E), Rajkot	4
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				<b>Total</b>	<b>27</b>
5	Audit in IT Environment	6	01.06.2020 to 06.06.2020	PAG (G&SSA), Rajkot	3
				AG (A&E)-I, Mumbai	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDA, DS, Pune	1
				DA, Navy Mumbai	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PDA (Central), A'bad	1
				PAG (E & RSA), A'bad	1
<b>Total</b>	<b>14</b>				
6	IDEA	5	15.06.2020 to 19.06.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	2
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				<b>Total</b>	<b>13</b>
7	Advanced Ms Access and MS Excel (with Visual Basic)	6	22.06.2020 to 27.06.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	1
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
<b>Total</b>	<b>18</b>				
8	IT Audit (Level 2A)-MS Access	5	06.07.2020 to 10.07.2020	DGA, Western Rly., Mumbai	2
				AG (Audit)-III, Mumbai	4
				PAG (Audit)-I, Mumbai	2
				DGA (Central), Mumbai	2

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	2
				DA, Navy Mumbai	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>23</b>
9	Data Analytics	6	20.07.2020 to 25.07.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	2
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	2
				P&T Audit, Mumbai Branch	2
				PAG (G&SSA), Rajkot	2
				P&T Audit, A'bad Branch	3
				PAG (E & RSA), A'bad	1
				<b>Total</b>	<b>15</b>
10	MS Excel (Advanced) with Power Pivot	5	03.08.2020 to 07.08.2020	DGA, Western Rly., Mumbai	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	2
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	3
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>14</b>
11	IDEA	5	05.10.2020 to 09.10.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	1
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	2
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>14</b>
12	Advanced Ms Access and MS Excel (with Visual Basic)	6	23.11.2020 to 28.11.2020	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	2
				DGA (Central), Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				PAG (G&SSA), Rajkot	1

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>18</b>
13	Oracle Backend-SQL	5	07.12.2020 to 11.12.2020	PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	2
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	6
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>21</b>
14	IT Audit (including INTOSAI Guidelines, Manuals)	5	04.01.2021 to 08.01.2021	PAG (Audit)-I, Mumbai	3
				AG (Audit)-III, Mumbai	2
				PAG, Goa	2
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>20</b>
15	Audit in IT Environment	6	18.01.2021 to 23.01.2021	DGA, Western Rly., Mumbai	3
				DGA (Central), Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	2
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
				PAG (E & RSA), A'bad	1
				<b>Total</b>	<b>15</b>
16	Data Analytics	6	01.02.2021 to 06.02.2021	DGA, Western Rly., Mumbai	1
				DGA (Central), Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				AG (Audit)-III, Mumbai	2
				P&T Audit, Mumbai Branch	3
				PAG (G&SSA), Rajkot	1
				P&T Audit, A'bad Branch	2

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				PAG (E & RSA), A'bad	1
				<b>Total</b>	<b>15</b>
17	IDEA	5	08.02.2021 to 12.02.2021	DGA, Western Rly., Mumbai	1
				PAG (Audit)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	1
				AG (Audit)-III, Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	1
				AG (A&E), Rajkot	1
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>14</b>
18	MS Excel (Advanced) with Power Pivot	5	22.02.2021 to 26.02.2021	AG (Audit)-III, Mumbai	2
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-I, Mumbai	2
				PDCA & MAB-II, Mumbai	2
				PDCA & MAB-IV, Br. Mumbai	1
				AG (A&E), Rajkot	1
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>13</b>
19	Advanced Oracle - SQL, PL/SQL Forms and Reports	12	15.03.2021 to 27.03.2021	PAG (Audit)-I, Mumbai	2
				AG (Audit)-III, Mumbai	2
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	6
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				<b>Total</b>	<b>20</b>
	<b>Total</b>	<b>102</b>			<b>349</b>

## General calendar (2020-21)

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
1	Pre-retirement course (For any official retiring within the year or next - Gr. A/ B/ C)	2	07.04.2020 to 08.04.2020	PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	5
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	5
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	2
				PAG (E & RSA), A'bad	5
				<b>Total</b>	<b>24</b>
2	Modular training: Audit Evidence (Auditors/Accountants to Sr. AOs)	3	15.04.2020 to 17.04.2020	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	2
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-IV, Br. Mumbai	1
				PDA, DS, Pune	1
				DA, Scientific Dept., Mumbai	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				<b>Total</b>	<b>21</b>
3	Financial Rules and Financial Management (Auditors/Accountants to Sr. AOs)	4	20.04.2020 to 23.04.2020	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				P&T Audit, Mumbai Branch	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
<b>Total</b>	<b>17</b>				
4	Goods and Service Tax (Auditors/Accountants to Sr. AOs)	5	27.04.2020 to 01.05.2020	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	1
				PAG, Goa	2
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	3

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				PDA, Central Rly., Mumbai	3
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, OF, Khadki	1
				PDA, DS, Pune	1
				AG (A&E), Rajkot	1
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>27</b>
5	<b>Knowledge Centre (Commercial Audit) Topic - Certification Audit of Accounts including Financial Audit of Autonomous Bodies (AAOs and Sr. AOs)</b>	4	11.05.2020 to 14.05.2020	PAG (Audit)-I, Mumbai	4
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				PAG (G&SSA), Rajkot	3
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>17</b>
6	<b>Modular training: Audit Reporting (Auditors/Accountants to Sr. AOs)</b>	3	27.05.2020 to 29.05.2020	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	2
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	2
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				<b>Total</b>	<b>20</b>
7	<b>Financial Attest Audit Guidelines (Including FAAM, Audit using VLC and Prepararion of SFAR) (Auditors/Accountants to Sr. AOs)</b>	6	01.06.2020 to 06.06.2020	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	2
				DGA, Western Rly., Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				PAG (G&SSA), Rajkot	8
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1



Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				<b>Total</b>	<b>24</b>
8	Performance Audit and Risk based Audit (including PA Guidelines 2014) (Supervisors, AAOs and Sr. AOs)	5	15.06.2020 to 19.06.2020	PAG (Audit)-I, Mumbai	3
				DGA (Central), Mumbai	2
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				PAG (E & RSA), A'bad	1
				PAG (G&SSA), Rajkot	16
				<b>Total</b>	<b>26</b>
9	Induction course for Auditors & Acctt (Including Office procedure & CCS (Conduct) Rules, Gender Awareness & Ethics)	5	27.07.2020 to 31.07.2020	AG (A&E)-I, Mumbai	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	5
				PDCA & MAB-II, Mumbai	2
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>13</b>
10	Workshop on Planning, conducting and reporting of compliance audit as per new Compliance Audit Guidelines (Auditors to Sr. AOs)	3	05.08.2020 to 07.08.2020	PAG (Audit)-I, Mumbai	3
				PAG, Goa	1
				DGA (Central), Mumbai	4
				DGA, Western Rly., Mumbai	2
				PDA, Central Rly., Mumbai	2
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				DA, Scientific Dept., Mumbai	1
				PAG (E & RSA), A'bad	3
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1
<b>Total</b>	<b>25</b>				
11	Regulation on Audit & Accounts 2007	2		AG (A&E)-I, Mumbai	2
				AG (Audit)-III, Mumbai	2

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
	(Auditors/Accountants to Sr. AOs)		13.08.2020 to 14.08.2020	PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	2
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				AG (A&E), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>19</b>
12	Communication & Motivation and APARs (Supervisors, AAOs, Sr. AOs, Sr. PS/ PS/ Steno)	3	05.10.2020 to 07.10.2020	PAG (Audit)-I, Mumbai	5
				AG (A&E)-I, Mumbai	2
				AG (Audit)-III, Mumbai	2
				DGA (Central), Mumbai	3
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	2
				DA, Scientific Dept., Mumbai	2
				PAG (E & RSA), A'bad	1
				AG (A&E), Rajkot	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>22</b>
13	<b>Knowledge Centre (Commercial Audit) Topic</b> - Audit of Consolidated Financial Statements of Companies (IA &AS, Sr. AOs and AAOs)	2	12.10.2020 to 13.10.2020	AG (Audit)-III, Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	2
				PDCA & MAB-II, Mumbai	2
				<b>Total</b>	<b>7</b>
14	Conduct of DPC Meeting panels, Impact of Disciplinary action thereon, Rosters and RTI Act (Auditors/Accountants to Sr. AOs, Sr. PS/ PS/ Steno)	3	27.10.2020 to 29.10.2020	PAG (Audit)-I, Mumbai	2
				AG (A&E)-I, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	2
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	3
				P&T Audit, Mumbai Branch	2
				DA, OF, Khadki	1

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				DA, Scientific Dept., Mumbai	2
				AG (A&E), Rajkot	4
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>24</b>
15	<b>Knowledge Centre Topic - Corporate Finance</b> (IA&AS, Sr. AOs and AAOs)	6	02.11.2020 to 07.11.2020	PAG (Audit)-I, Mumbai	1
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				PAG (E & RSA), A'bad	1
				P&T Audit, Mumbai Branch	2
				<b>Total</b>	<b>10</b>
16	<b>Knowledge Centre Topic - General Purpose-Financial Reporting (IPSAS)</b> (AAOs and Sr. AOs)	3	23.11.2020 to 25.11.2020	PAG (Audit)-I, Mumbai	3
				PAG, Goa	1
				DGA (Central), Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				PAG (G&SSA), Rajkot	2
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	2
				<b>Total</b>	<b>14</b>
17	<b>Knowledge Centre Topic - Corporate Governance</b> (IA&AS, Sr. AOs and AAOs)	3	01.12.2020 to 03.12.2020	DGA (Central), Mumbai	1
				DGA, Western Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PAG (G&SSA), Rajkot	4
				PAG (E & RSA), A'bad	1
				PDA (Central), A'bad	1
				<b>Total</b>	<b>9</b>
18	Audit of PPP Project (Supervisors, AAOs and Sr. AOs)	5	07.12.2020 to 11.12.2020	PAG (Audit)-I, Mumbai	4
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	2
				PDA, Central Rly., Mumbai	1
				PAG (E & RSA), A'bad	2

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				PDA (Central), A'bad	2
				<b>Total</b>	<b>17</b>
19	e-Governance with IFMS (AAOs and Sr. AOs)	3	04.01.2021 to 06.01.2021	PAG (Audit)-I, Mumbai	3
				PAG, Goa	1
				DGA (Central), Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				DA, OF, Khadki	1
				PAG (G&SSA), Rajkot	2
				AG (A&E), Rajkot	6
				PAG (E & RSA), A'bad	1
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>20</b>
20	Workshop on Statistics & Sampling in Audit (AAOs and Sr. AOs)	2	11.01.2021 to 12.01.2021	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	2
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDA, DS, Pune	1
				PAG (G&SSA), Rajkot	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>18</b>
21	Government Accounting system, role of GASAB & Transition to Accrual Accounting System (Auditors/Accountants to Sr. AOs)	5	01.02.2021 to 05.02.2021	PAG (Audit)-I, Mumbai	3
				AG (A&E)-I, Mumbai	1
				PAG, Goa	1
				DGA (Central), Mumbai	2
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	2
				PAG (G&SSA), Rajkot	4
				PAG (E & RSA), A'bad	1
				AG (A&E), Rajkot	2
				PDA (Central), A'bad	1
				P&T Audit, A'bad Branch	1

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				<b>Total</b>	<b>20</b>
22	Audit of Works Expenditure, Contracts & Projects (Supervisors, AAOs and Sr. AOs)	5	08.02.2021 to 12.02.2021	PAG (Audit)-I, Mumbai	4
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	1
				DGA, Western Rly., Mumbai	3
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Navy Mumbai	1
				DA, Scientific Dept., Mumbai	2
				PAG (G&SSA), Rajkot	2
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>24</b>
23	Goods and Service Tax (Auditors/Accountants to Sr. AOs)	5	15.02.2020 to 19.02.2020	PAG (Audit)-I, Mumbai	4
				AG (Audit)-III, Mumbai	1
				PAG, Goa	2
				DGA (Central), Mumbai	3
				PDA, Central Rly., Mumbai	4
				PDCA & MAB-I, Mumbai	2
				PDCA & MAB-II, Mumbai	1
				P&T Audit, Mumbai Branch	1
				DA, Scientific Dept., Mumbai	1
				AG (A&E), Rajkot	1
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	1
				<b>Total</b>	<b>23</b>
24	<b>Knowledge Centre (Commercial Audit) Topic on</b> IndAS, AS, Auditing Standards & Analysis of Financial Statements (Supervisors, AAOs and Sr. AOs)	5	01.03.2021 to 05.03.2021	PAG (Audit)-I, Mumbai	3
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	2

Sl. No	Programme Title	Duration (in days)	Period	Office	Slots
				PDCA & MAB-II, Mumbai	2
				P&T Audit, Mumbai Branch	1
				PAG (G&SSA), Rajkot	3
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>23</b>
25	Audit of Fraud and Fraud Detection Techniques (Supervisors, AAOs and Sr. AOs)	3	08.03.2021 to 10.03.2021	PAG (Audit)-I, Mumbai	4
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	4
				DGA, Western Rly., Mumbai	2
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-II, Mumbai	1
				PDCA & MAB-IV, Br. Mumbai	1
				P&T Audit, Mumbai Branch	1
				PDA, DS, Pune	1
				DA, Navy Mumbai	1
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				<b>Total</b>	<b>23</b>
26	Development of Management Skills (Supervisors, AAOs and Sr. AOs)	6	15.03.2021 to 20.03.2021	PAG (Audit)-I, Mumbai	5
				AG (A&E)-I, Mumbai	3
				AG (Audit)-III, Mumbai	2
				PAG, Goa	1
				DGA (Central), Mumbai	3
				DGA, Western Rly., Mumbai	1
				PDA, Central Rly., Mumbai	1
				PDCA & MAB-I, Mumbai	1
				PDCA & MAB-II, Mumbai	2
				P&T Audit, Mumbai Branch	2
				AG (A&E), Rajkot	4
				PAG (E & RSA), A'bad	2
				PDA (Central), A'bad	2
				P&T Audit, A'bad Branch	1
				<b>Total</b>	<b>30</b>
	<b>Grand Total</b>	<b>101</b>			<b>517</b>

# **SECTION IV**

## ***COURSE CONTENTS***

**EDP Courses: -2020-21**

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
1	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	2	<ul style="list-style-type: none"> <li>• Preparation of Budget (RE/BE) of the office and its reconciliation</li> <li>• iBEMS software – its use and functions, hands-on on iBEMS software</li> <li>• Introduction to PFMS software - its use in the department, functions of PFMS with hands-on</li> <li>• Demonstration of different modules available in PFMS software</li> <li>• Useful reports</li> </ul>
2 and 14	IT Audit (including INTOSAI IT Audit Guidelines, Manuals) (DEO to Supervisors)	5x2 batches = 10	<ul style="list-style-type: none"> <li>• Introduction to IT Audit,</li> <li>• IT Controls</li> <li>• IT Security</li> <li>• Audit of Business Continuity Planning/Disaster Recovery Planning</li> <li>• Audit Matrix Template</li> <li>• Internal Control, Investment Decisions</li> <li>• Development &amp; Acquisition</li> <li>• Outsourcing</li> <li>• IT Governance</li> </ul>
3	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	2	<ul style="list-style-type: none"> <li>• Salient features of GFR 2017 regarding procurement through GeM</li> <li>• Salient features of GeM in its latest version</li> <li>• Creation of users – Primary, Secondary, requirements for creation of users, user roles, action on transfer of primary/secondary users</li> <li>• The GeM Dashboard, searching for products in GeM</li> <li>• Options for buying available on GeM – Direct Purchase, Bidding, Reverse Auction, Monetary limits for deciding upon the mode of buying</li> <li>• 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</li> <li>• CPPP (Procurement &amp; e-tendering)</li> <li>• Other important points covering practical aspects on GeM including experience sharing by users of GeM</li> <li>• Prospective audit issues in GeM</li> </ul>
4	Hardware/Software Troubleshooting (DEO to Supervisors)	5	<ul style="list-style-type: none"> <li>• CMOS setup, Computer Hardware Maintenance (Not on chip level)</li> <li>• Testing: Hard disk, RAM, LAN card, motherboard</li> <li>• Disk fragmentation, disk clean-up</li> <li>• Disk surface &amp; sector scan, Booting from system floppy</li> <li>• Performance Monitoring (XP)</li> <li>• Operating system, Drivers, Software &amp; Antivirus</li> <li>• Creating partitions using Fdisk &amp; formatting,</li> <li>• Installation of OS, drivers</li> <li>• Printers &amp; Scanners and scanning documents,</li> <li>• Converting document to PDF &amp; word formats etc.</li> <li>• Networking: TCP/IP installation</li> <li>• Basics of Networking, Network Classification</li> <li>• Client-Server Architecture, Creating Users, Giving rights, etc.</li> <li>• Managing User Accounts, Sharing files, Printers, Run command with IP Address.</li> </ul>



Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Obtaining an IP addresses, Domain names</li> <li>• Administrative Tools</li> <li>• PC Assembling – Trouble Shooting, Tips &amp; Tricks</li> <li>• Storage devices – Flash Drive, CD, DVD</li> <li>• Creating multisession CDs</li> </ul>
<b>5 and 15</b>	Audit in IT Environment (Supervisor to Sr.AO)	6x2 batches = 12	<ul style="list-style-type: none"> <li>• To demonstrate the use of IT tools such as MS Excel, IDEA and emerging tools Such as Qlikview and Tableau</li> <li>• Importance of controls with specific reference to Application Controls</li> <li>• Excel as data analytic tool, Features of Excel: Conditional formatting Filter including Advanced filter, Pivot Table</li> <li>• Excel functions: Numeric, Text, Conditional, Date and time, Financial, Aggregation</li> <li>• Idea 9.1 - Creating Projects, Import of data in diverse formats –Excel, Access, csv, text;</li> <li>• Using field statistics, Control totals, history property, Project Overview</li> <li>• Importing of PDF/PRN Data, ODBC, Indexing &amp; of Sorting Data</li> <li>• Field Manipulation in IDEA, virtual fields</li> <li>• Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization</li> <li>• Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction</li> <li>• Working with multiple databases – Join, Visual Connection, Append, Compare</li> <li>• Commonly used @ Functions in IDEA, Stratification, Aging analysis, Sampling</li> <li>• Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA</li> <li>• Introduction to Qlikview Software, Basic Components of Qlikview</li> <li>• Working with Charts, Simple Charts, Stacked Charts, Conversion of Charts, Combo Chart, Gauge Chart, Scatter Chart, Pivot Table, Straight Table</li> <li>• Introduction to Tableau Software</li> </ul>
<b>6, 11 and 17</b>	IDEA (DEO to Supervisors)	5x3 batches = 15	<ul style="list-style-type: none"> <li>• Overview</li> <li>• Import of files</li> <li>• Viewing the data</li> <li>• Data Extraction, summarisation, stratification, gap detection</li> <li>• Pivot table, Correlation, trend analysis</li> <li>• Functions and sampling</li> <li>• Reports and Designing</li> </ul>
<b>7 and 12</b>	Advanced MS Access and MS Excel (DEO to Supervisors)	6x2 batches = 12	<ul style="list-style-type: none"> <li>• Database concepts</li> <li>• Features of MS Access - Tables, Queries, Forms and Reports</li> <li>• Query wizard, Report Generation</li> <li>• Features of MS Excel – formulae and functions – lookup functions</li> <li>• Analysing data by creating Pivot tables, charts</li> </ul>
<b>8</b>	IT Audit (Level 2a) (Basic MS Access) (DEO to Supervisors)	5	<ul style="list-style-type: none"> <li>• Introduction to Databases, DBMS &amp; RDBMS</li> <li>• Database &amp; Table design</li> <li>• Creating a Table, editing, modification, key, fields</li> <li>• Importing/ exporting/ linking data</li> <li>• Relational Database:</li> <li>• Forms, records, controls</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Queries</li> <li>• Design</li> <li>• Reports</li> <li>• Introduction to Databases, DBMS &amp; RDBMS</li> <li>• Database &amp; Table design</li> <li>• Creating a Table, editing, modification, key, fields</li> <li>• Importing/ exporting/ linking data</li> <li>• Relational Database:</li> <li>• Forms, records, controls</li> <li>• Queries</li> <li>• Design</li> <li>• Reports</li> </ul>
<b>9 and 16</b>	Data Analytics	6x2 batches = 12	Descriptive Analytics, Statistical Approaches in Analytics, Predictive Analytics, Introduction to Data Analytics, Overview of KNIME, TABLEAU and Qlikview, Big data concepts
<b>10 and 18</b>	MS Excel (advanced) with Power Pivot (New course) (DEO to Supervisors)	5x2 batches = 10	<ul style="list-style-type: none"> <li>• Introduction to MS Excel, formulae and functions – lookup functions</li> <li>• Analysing data by creating pivot tables, charts, Dashboards, Macros</li> </ul>
<b>11 (Given at 6.)</b>			
<b>12 (Given at 7.)</b>			
<b>13</b>	Oracle Backend – SQL (DEO to Supervisors)	5	<ul style="list-style-type: none"> <li>• Introduction to Oracle</li> <li>• Basic Database Concepts</li> <li>• Data Types- Command Categories:</li> <li>• DDL, DML, TCL, DCL</li> <li>• Constraints</li> <li>• Operators &amp; Functions</li> <li>• Set Operators and Joins</li> <li>• Database-Objects</li> <li>• Queries &amp; Sub-queries</li> </ul>
<b>14 (Given at 4.)</b>			
<b>15 (Given at 5.)</b>			
<b>16 (Given at 9.)</b>			
<b>17 (Given at 6.)</b>			
<b>18 (Given at 10.)</b>			
<b>19</b>	Advanced Oracle, SQL, PL SQL , Forms and Reports (DEO to Sr AO)	12	<ul style="list-style-type: none"> <li>• Introduction to oracle database</li> <li>• Use of joins, sub-queries to display data from multiple table</li> <li>• Sequences, Index</li> <li>• Introduction to PL/SQL, exception handling</li> <li>• Procedures and functions</li> <li>• Triggers</li> <li>• Introduction to Oracle Forms Developer and Forms Services</li> <li>• Working with data Blocks and Frames, Windows and Canvasses</li> <li>• Working with input and non-input items, Run-time messages, alerts</li> <li>• Creating menus</li> <li>• Report generation – Introduction to Oracle Reports Developer</li> <li>• Creating a Web Report</li> </ul>

**General Courses: -2020-21**

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
1.	Pre-retirement course	2	<ul style="list-style-type: none"> <li>• Leading a Healthy Life – Yoga session</li> <li>• Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Medclaim; Pensioners’ Grievances Redressal Machinery.</li> <li>• 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.</li> <li>• 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).</li> <li>• Asset allocation-Bank deposits to senior citizens plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)</li> </ul>
2.	Audit Evidence	3	<ul style="list-style-type: none"> <li>• Ice Breaking - Basic Concepts: Definition of Evidence/Audit Evidence; ISA / ISSAIs on Audit Evidence in Financial, Performance &amp; Compliance Auditing; Attributes of good evidence</li> <li>• Techniques of Evidence Gathering – Importance of evidence in audit; evidence gathering process; sources of evidence; standards linked with audit evidence; audit documentation; broad classification; Collecting documentary evidence; Case laws and case studies</li> <li>• Financial Auditing – Case study; Key concepts on Audit Evidence in Financial Auditing</li> <li>• Compliance Auditing - Case study; Key concepts on Audit Evidence in Compliance Auditing</li> <li>• Performance Auditing – Case study; Key concepts on Audit Evidence in Performance Auditing</li> </ul>
3.	Financial Rules and Financial Management	4	<ul style="list-style-type: none"> <li>• Financial Control in government</li> <li>• Constitutional provisions with reference to financial management</li> <li>• Role of Finance Commission</li> <li>• Government Accounting &amp; Role of CGA; Budgetary control in Government-Types of budgeting</li> <li>• Parliamentary financial control</li> <li>• Budget preparation &amp; Monitoring; FRBM Act</li> <li>• Finance Act</li> <li>• Tax and Non-Tax receipts.</li> <li>• GFRs; Delegation of Financial Powers;</li> <li>• Contract management, CVC guidelines on procurement of Goods, Govt e-Market place, PLA accounts</li> <li>• Budgeting and Financial Management in PSUs;</li> <li>• Balance of Payments and Foreign Exchange Reserves</li> <li>• Introduction to Capital Budgeting</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
4. And 23.	Goods and Service Tax	5x2 batches = 10	<ul style="list-style-type: none"> <li>• Introduction &amp; Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act</li> <li>• Overview of IGST Act, place of Supply of Goods and Services under IGST Act</li> <li>• Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution</li> <li>• Meaning &amp; Scope of Supply of Goods &amp; Service</li> <li>• Significance of – Composite and Mixed Supply from auditor’s perspective; Schedule I, II, III in GST</li> <li>• How to determine Place of supply of Goods &amp; Services under IGST Act</li> <li>• Exports of Goods of Supply &amp; Supplies in territorial waters</li> <li>• Time &amp; Valuation of Supply of Goods &amp; Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs &amp; SAD</li> <li>• Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) &amp; Composition Scheme</li> <li>• Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST</li> <li>• Accounting procedure under GST System</li> <li>• Audit &amp; Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision</li> <li>• “Cost Audit &amp; Cost Records” GST perspective</li> <li>• Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN</li> <li>• E-Way Bill</li> <li>• 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 &amp; funds transfer E- commerce and Job work; transitional provisions for job work, TDS, TCS under GST</li> <li>• 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 &amp; group discussions on the CAG’s Reports)</li> </ul>
5.	<b>Knowledge Centre Topic-</b> Certification Audit of Accounts including Financial Audit of Autonomous Bodies	4	<ul style="list-style-type: none"> <li>• Mandate, scope and procedure for CAG Audit of Autonomous Bodies</li> <li>• Salient features of Regulations on Audit &amp; Accounts 2007 on Audit of Autonomous Bodies</li> <li>• Salient features of Uniform format of account/Format of SARs</li> <li>• Introduction to Accounting Standards of greater relevance to Audit of Autonomous Bodies</li> </ul>
6.	Audit Reporting	3	<ul style="list-style-type: none"> <li>• Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3)</li> <li>• Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report</li> <li>• 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</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Balanced and Fair Reporting with focus on Characteristics of good Audit Evidence; balanced and fair reporting, Consideration of audited agencies' response and views</li> <li>• 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</li> <li>• Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements (ISSAI 4000)</li> </ul>
7.	Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	6	<ul style="list-style-type: none"> <li>• Budget – Meaning, Annual Financial Statement, Elements of Budget</li> <li>• Overview of Preparation and Compilation of Accounts &amp; VLC</li> <li>• Audit of Treasury Accounts and Complied Accounts (Appendix I of FAAM and Annexure E of FAAG)</li> <li>• Audit of Transactions originating in AG Office and Inter – Government Transactions (Annexure G-Category 2 of FAAG)</li> <li>• Audit of Monthly Civil Accounts (Appendix I of FAAM and Annexure G and H of FAAG)</li> <li>• Structure of Appropriation Accounts, Certification audit of Government accounts as per the FAAM&amp; FAAG</li> <li>• Structure of Finance Accounts, linkages with the Appropriation accounts with Case Studies</li> <li>• Audit of Finance Accounts (Appendix I of FAAM and Annexure I of FAAG)</li> <li>• Audit of Appropriation Accounts (Appendix I of FAAM and Annexure J of FAAG)</li> <li>• Introduction to Statistical Sampling; use of IDEA in FAA for selection of vouchers</li> <li>• Use of Monetary Unit Sampling – analysis along with Hands on sessions)</li> <li>• Preparation of Chapter I, II &amp; III of SFAR</li> </ul>
8.	Performance Audit and Risk based Auditing	5	<ul style="list-style-type: none"> <li>• Introduction &amp; salient features of Performance Auditing Guidelines 2014</li> <li>• Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures</li> <li>• Risk identification and assessment, risk model - Practical exercise/case study</li> <li>• Criteria-concepts and sources</li> <li>• Concept of Audit design matrix</li> <li>• Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation</li> <li>• Audit Sampling Techniques</li> <li>• Developing conclusions for audit findings and observation and reporting</li> <li>• Setting objectives and linking to ADM and linking to final report</li> <li>• Drafting of Performance Audit Report</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
9.	Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics	5	<ul style="list-style-type: none"> <li>• CAG in Indian democracy- Role, mandate, functions, relationship with other arms of government and stakeholders</li> <li>• Organizational structure of IA&amp;AD, Career progression in IA&amp;AD, CAG's DPC Act and Regulation of Audit &amp; Accounts</li> <li>• Types of audits</li> <li>• CCS (Conduct) Rules</li> <li>• Introduction to Govt. Accounts – Form &amp; Structure, Major &amp; Minor Heads, Classification, Finance &amp; Appropriation Accounts, Treasury operations</li> <li>• Service Regulations - TA Rules, Leave Rules, Pay Rules, NPS</li> <li>• Office Procedure, Noting and Drafting</li> <li>• Introduction to GFR 2017, CVC guidelines on Procurement</li> <li>• Receipts and Payment Rules</li> <li>• Communication &amp; Motivation.</li> <li>• Gender Awareness</li> <li>• Ethics</li> </ul>
10.	Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Auditing Guidelines, 2016	3	<ul style="list-style-type: none"> <li>• Introduction and overview of the new Compliance Auditing Guidelines, 2016 - General layout of the guidelines.</li> <li>• Preparation of Annual Compliance Audit Plan along with a case study</li> <li>• Risk Profiling of the Apex Auditable Entities/Audit Units</li> <li>• Planning Compliance Audits – Understanding and assessment of internal controls</li> <li>• Materiality – for planning, for quantum of evidence and for reporting</li> <li>• Multi stage sampling – selection of transactions</li> <li>• Compliance Audit Design Matrix (ADM)</li> <li>• Conducting Compliance Audit with ADM</li> <li>• Evidence Gathering; Evaluation of evidence; Forming conclusions</li> <li>• Determining audit conclusions as per Audit Findings Matrix (AFM)</li> <li>• Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note, Compliance Audit Report</li> <li>• Follow-up of the Inspection Report and Compliance Audit Report</li> <li>• Case studies, Group Discussion &amp; Experience sharing</li> </ul>
11.	Regulations on Audit & Accounts 2007	2	<ul style="list-style-type: none"> <li>• Scope and extent of Audit, Guiding principles of Auditing Standards, Financial Audit, Compliance Audit, Performance Audit</li> <li>• General Principles of Govt. accounting and special provisions - Government Accounting Rules with Examples</li> <li>• Audit in IT Environment</li> <li>• Audit of Bodies and Authorities other than Govt. establishment and companies with case studies</li> <li>• Audit of Government Companies</li> <li>• Role of CAG in Audit of Panchayati Raj Institutions and Urban Local Bodies</li> <li>• Conduct of Audit, Audit notes and IRs, Audit evidence and Audit Reports</li> </ul>
12.	Communication and Motivation & APARs	3	<ul style="list-style-type: none"> <li>• Emotional Intelligence – Its importance &amp; components</li> <li>• Importance of Communication and Personality Development</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Effective communication – modes of communication; Body language; barriers to communication</li> <li>• Corporate Etiquette and Grooming including Social Etiquette</li> <li>• Etiquette and social norms; developing your professional and personal image; managing different personalities</li> <li>• Gender sensitisation – Understanding concept of gender; Understanding stereotypes and how it affects our behaviour at a sub-conscious level</li> <li>• Motivation- Concepts. Law of Motivation, types of motivation, Leadership, Group Dynamics in teamwork, Concept of Team &amp; Group etc.</li> <li>• Achievable expectation – World view of an individual, motivating subordinates; Interpersonal relationship etc., Counselling technique.</li> <li>• APAR, a motivational tool – Objective &amp; Importance of APAR, Interpretation of grading, Disposal of representations against adverse remarks</li> <li>• Stress Management – Definitions and Types,</li> <li>• Stress Management Strategies and Tools – Cognitive, Behavioral</li> <li>• Yoga – Mindfulness/Meditation</li> </ul>
13.	<b>Knowledge Centre Topic</b> - Training on Audit of Consolidated Financial Statements of Companies	2	<ul style="list-style-type: none"> <li>• Meaning and features of various types of stake holding by companies</li> <li>• Holding company, subsidiary company, associate, joint venture, controlled Special Purpose Entity, joint operations</li> <li>• Foreign Subsidiaries/exemptions</li> <li>• Formats on consolidation of accounts, Accounting mechanism, non-controlling interest, methods of consolidation, cash flow statement</li> <li>• IndAS on consolidation</li> <li>• CA guidance note</li> <li>• Format of reports</li> <li>• Case studies and group discussion</li> </ul>
14.	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act	3	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Preparation, maintenance and operation of Post based rosters</li> <li>• Recruitment rules of various cadres in IA&amp;AD</li> <li>• Reservations and concessions in appointments and promotions in various cadres in IA&amp;AD</li> <li>• Sealed cover procedure-declining of promotion; review</li> <li>• Departmental Promotion Committee (DPC)</li> <li>• Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion</li> <li>• Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence</li> <li>• Reservation of vacancies (SC/ST), physically challenged – GOI instructions</li> <li>• Right to Information Act 2005 - Salient features of the act and its implementation in Government</li> </ul>
15.	<b>Knowledge Centre Topic</b> - Training	6	<ul style="list-style-type: none"> <li>• Overview of the key terms pertaining to project planning &amp; leasing agreements</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
	Programme on Corporate Finance		<ul style="list-style-type: none"> <li>• Overview of the key terms pertaining to Working Capital Management</li> <li>• Investment decision</li> <li>• Financing decision (including Market Borrowings)</li> <li>• Overview of key terms pertaining to Foreign Exchange, exposure thereto &amp; Risk Management</li> <li>• Corporate Risk Management</li> <li>• Hedging using derivatives</li> <li>• Overview of key terms pertaining to Corporate Mergers, Acquisition &amp; Restructuring &amp; Disinvestment</li> <li>• Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs</li> </ul>
16.	<b>Knowledge Centre Topic - General Purpose-Financial Reporting (IPSAS)</b>	3	<ul style="list-style-type: none"> <li>• Session on Evolution of Accounting Standards</li> <li>• Overview of IPSAS</li> <li>• Session on Cash basis IPSAS-Financial Reporting under the Cash basis of accounting</li> <li>• Important IPSAS, concepts therein and contents thereof</li> <li>• Session on Comparing IPSAS with IFRS/ Indian Accounting Standards</li> <li>• Case Study and Group Discussion regarding examples of audit based on IPSAS</li> <li>• Session on Overview of pronouncements of GASAB.</li> </ul>
17.	<b>Knowledge Centre Topic - Training Programme on Corporate Governance</b>	3	<ul style="list-style-type: none"> <li>• Introduction and Concepts of Corporate Governance</li> <li>• Business ethics &amp; Corporate Governance</li> <li>• Discussion on recent audit reports and segment of annual report of companies, relating to corporate governance</li> <li>• CSR provisions</li> <li>• Evolution of Corporate Governance norms <ul style="list-style-type: none"> <li>➤ Structures and processes</li> <li>➤ International and National Committees</li> <li>➤ Corporate Governance literature and law</li> <li>➤ Corporate Social Responsibility</li> </ul> </li> <li>• DPE Guidelines</li> <li>• Environmental consciousness-Sustainability</li> <li>• Business Responsibility Report (BRR), Risk Management, Internal Control</li> <li>• Provisions in IRDA regulations</li> <li>• Provisions in the Companies Act 2013, rules there under</li> <li>• LODR, 2015</li> <li>• ICSI and CA institute guidance on Audit of Corporate Governance</li> <li>• Role of audit &amp; management</li> <li>• Organisation for Economic Co-operation and Development provisions for State Owned Entities</li> <li>• Audit Approach and Audit Checklist for Corporate Governance</li> <li>• Governance issues in accounts and audit-delay in finalising accounts</li> </ul>



Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Future of Corporate Governance</li> <li>• Case Studies, Exercises and Group Discussions on these topics</li> </ul>
18.	Audit of PPP Projects	5	<ul style="list-style-type: none"> <li>• Overview, Scope &amp; Objectives of PPP Projects</li> <li>• Implementation of a PPP Project and other Infrastructure areas</li> <li>• Issues in project formulation and approval</li> <li>• Concessions and concessions period</li> <li>• Risk allocation and Financing Risk</li> <li>• Viability Gap Funding</li> <li>• Tariff/Toll/user charges &amp; Project Cost</li> <li>• Internal Rate of Return</li> <li>• Scope and objectives of PPP Audit</li> <li>• International Auditing Standards and Guidelines for the audit of PPP Projects</li> <li>• SAI Risks, Identifying and sharing of risks</li> <li>• Checklist and Audit perspective on PPP Projects</li> </ul>
19.	e-Governance with IFMS	3	<ul style="list-style-type: none"> <li>• Introduction to e-Governance</li> <li>• Understanding e-Governance Goals &amp; Objectives</li> <li>• Need for Transformation in Government</li> <li>• Key objectives and benefits of e-Governance implementation</li> <li>• e-Governance vision and strategy</li> <li>• Introduction to e-Governance vision and strategy</li> <li>• Need for e-governance vision and strategy</li> <li>• Definition of e-Governance vision and objectives</li> <li>• Key elements of e-Governance strategy</li> <li>• Challenges in e-Governance implementation</li> <li>• NEGP &amp; core infrastructure components <ul style="list-style-type: none"> <li>➤ The concept of National e-Governance Plan (NeGP), Framework for Citizen Engagement in NeGP</li> <li>➤ Brief introduction to core infrastructure components of NEGP e.g. State Data Centres (SDCs), State Wide Area Networks (S.W.A.N), Common Services Centres (CSCs) etc.</li> </ul> </li> <li>• e-governance service delivery</li> <li>• National e-Governance Service Delivery Gateway (NSDG);</li> <li>• State e-Governance Service Delivery Gateway (SSDG);</li> <li>• Government-to-citizen (G2C), government-to-business (G2B), government-to-government, (G2G), government-to-employees (G2E)</li> <li>• An introduction to various Mission Mode Projects under NEGP</li> <li>• Insight on e-Kranthi and MMPs</li> <li>• Central MMPs</li> <li>• State MMPs &amp; Integrated MMPs</li> <li>• Digital India Framework – Digital Infrastructure as Utility and Digital Empowerment</li> <li>• Audit of e-Governance project – case study</li> <li>• Overview of IFMS, Objective of IFMS, its relation to government financial accounting and budgeting practices, need of e-account submission, online reconciliation, role of AG office in IFMS</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Introduction to Govt. A/cs – Structure &amp; Classification of Accounts</li> <li>• BEAMS – Budget Estimation Allocation and Monitoring System</li> <li>• Bill Portal – For online generation of bills</li> <li>• Treasury Net – For processing of Bills in Treasuries and the accounting of all receipt and payment in District Treasuries and Sub-Treasuries</li> <li>• e-Kuber – Core Banking Solution of Reserve Bank of India – Facilities offered to Government – Its benefits to Government Departments</li> <li>• e-GRAS – To collect all types of receipts of the State Government; A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS</li> <li>• Ventanika – Application for pay fixation and verification</li> <li>• Sevaarth – Database of employees and for generation of pay bills</li> <li>• Pension (Nivruvvetanwahini) – Online submission of Pension proposals to Pr.AG (A&amp;E) and electronic transfer of PPO by Pr.AG.</li> </ul>
20.	Workshop on Statistics & Sampling in Audit	2	<ul style="list-style-type: none"> <li>• How to use statistics in Audit to gain a better understanding of data</li> <li>• Presenting Audit Data using Tables, Graphs and Frequency Distribution</li> <li>• Use of the various Averages [Measures of Central Tendencies] in Audit.</li> <li>• Measures of Dispersion and Skewness and their use in the various audit situations</li> <li>• Correlation and Regression and their use in Audit</li> <li>• Sampling and its types including Estimation of Parameters like average and proportion</li> <li>• Point and Interval Estimates of Proportion (percentages) and Mean/Average</li> <li>• Estimation of errors with case studies</li> <li>• Use of Data Analysis for Sampling in the different Audits – Case Studies</li> <li>• Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit</li> <li>• Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population.</li> </ul>
21.	Government Accounting System, Role of GASAB & Transition to Accrual Accounting System	5	<ul style="list-style-type: none"> <li>• Role of CAG - Powers enshrined in the Constitution and CAG's (DPC) Act, 1971</li> <li>• Government Accounting – Purpose and importance of accounting in Government</li> <li>• Passing of Bills and preparation of initial accounts by the Treasury - Monthly Civil Accounts</li> <li>• Accounting operations of all Inter-Government Transactions with monetary adjustments through</li> <li>• RBI Advice Procedure and Cash Settlement System</li> <li>• PLA A/c, GIA, Transfer entry and other Miscellaneous accounts</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• RBD Transactions and its reconciliation; Loan Transactions; Public Works and Forest Transactions</li> <li>• Finance and Appropriation Accounts</li> <li>• GASAB – Mandate, scope and its role on development of Government Accounting Standards for implementation of accrual accounting system</li> <li>• Guidance note on Fixed Assets and Indian Government Accounting Standards (IGAS) – IGAS 1, 2 and 3</li> <li>• Proforma accrual accounts in Railways</li> <li>• Cash IPSAS</li> </ul>
22.	Audit of Works expenditure, Contracts & Projects	5	<ul style="list-style-type: none"> <li>• General outline of Public Works system of accounts</li> <li>• Analysis of major works</li> <li>• Audit of projects</li> <li>• Audit of constructions</li> <li>• Physical verification of works</li> <li>• Audit of stores and stock</li> <li>• Tendering process</li> <li>• Audit of works expenditure and tenders</li> <li>• CVC guidelines on procurement</li> <li>• GeM</li> <li>• Relevant part of law of contracts</li> <li>• Case laws on court awards and arbitration</li> <li>• New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO, BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts</li> <li>• Capital budgeting for Project Financial evaluation.</li> <li>• Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)</li> </ul>
23. (Given at 4.)			
24.	<b>Knowledge Centre (Commercial Audit) Topic - IndAS, Auditing Standards, Accounting Standards and Analysis of Financial Statements</b>	5	<ul style="list-style-type: none"> <li>• ICAI's Standards on Auditing</li> <li>• Applicability and mandate for IndAS and Accounting Standards</li> <li>• Important IndAS</li> <li>• Important Accounting Standards</li> <li>• Overview of other standards</li> <li>• Analysis of Financial Statements</li> <li>• Session on case studies by pooling resources</li> </ul>
25.	Audit of Fraud and Fraud Detection Techniques	3	<ul style="list-style-type: none"> <li>• Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error</li> <li>• Audit mandate and Audit mandate within SAI India</li> <li>• ASOSAI understanding in fighting fraud and corruption</li> <li>• Categories of fraud and corruption</li> <li>• General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place</li> <li>• General Risk indicators, fraud symptoms, unusual transactions</li> <li>• Case study highlighting involvement of management in fraud, employees' fraud symptoms, identification of 'red flags'</li> <li>• Concept of Forensic Investigation and its relevance, Types of fraud; Finding 'red flags', Collection of evidence, Evaluation of evidence &amp; reporting</li> <li>• Digital Forensic Audit</li> </ul>

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			<ul style="list-style-type: none"> <li>• Respective roles of audit and management in prevention and detection of fraud, SAI India Auditing standards and ASOSAI guidelines in audit of fraud</li> <li>• Identification of ‘Red flags’ in Government entities; field standards in evidence collection and reporting of audit conclusions</li> <li>• Objectives of Internal control and their role in prevention and detection of fraud; Scope and coverage of Internal control</li> <li>• Risk assessment and identification of fraud indicators; Sampling methods</li> </ul>
26.	Development of Management Skills	6	<ul style="list-style-type: none"> <li>• <b>Organizational Development</b> – understanding the vision, mission, values of organisation; Aligning oneself to organisational goals; Helping build organisational competencies; Competencies &amp; capabilities of people; Developing an environment for growth; Nurturing talent; Training continuous learning</li> <li>• <b>Time Management:</b> Analysis &amp; Prioritization, Planning &amp; goal setting, Concept of delegation, Delegation in management</li> <li>• <b>Personality Development &amp; Professional Etiquette:</b> Managing change, Personnel re-engineering, Knowing Self, Values &amp; beliefs, Expectations and intentions, Goal Setting, Learning to empower oneself</li> <li>• <b>Emotional Intelligence:</b> Its importance &amp; components - Self-awareness &amp; self-regulation</li> <li>• <b>Leadership</b> - Concept process &amp; formulation, Individual behaviour in a team, Characteristics of effective High performance team leader, Evaluation in terms of achievement of team objective</li> <li>• <b>Team Building:</b> Group Dynamics – concept of team and group; Building trust; Identify building blockages in team building; Conflict Management - Co-operation, Compromise, Win-Win</li> <li>• <b>Communication Process &amp; Barriers</b> - Effective communication, modes of communication, art of effective listening, Skills in Interpersonal communication, Plan to succeed and not to fail, Exposure to people/friendly skills, Listening to the unsaid body language, giving &amp; receiving feedback etc.</li> <li>• <b>Motivation &amp; Grooming:</b> Concepts &amp; Law of motivation; Types of motivation; Characteristics / traits of effective leadership in the context of administrative, audit and accounting functions; Group Dynamics in teamwork; Concept of Team &amp; Group etc.</li> <li>• <b>Yoga session</b></li> <li>• <b>Ethics &amp; Values:</b> Code of Ethics for the IA&amp;AD; Gender Awareness</li> <li>• <b>Environmental Awareness</b> – A field visit</li> </ul>

# **SECTION V**

## ***RESOURCE PROFILE***

## I. Infrastructure

### RTI Building:

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

### Reception Area



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

### Office Reception



DG RTI's cabin, RTI office on the 5<sup>th</sup> Floor and 2 faculty rooms on the 6<sup>th</sup> floor comprise RTI, Mumbai's office area.

## Seminar Hall and Classrooms



**Class Room**



**Seminar Room**

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



**EDP LAB**



**Auditorium**



**Conference Hall**



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

### **Library & Reading room**



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



## Indoor recreation facilities



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

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

## RTI Hostel

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





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

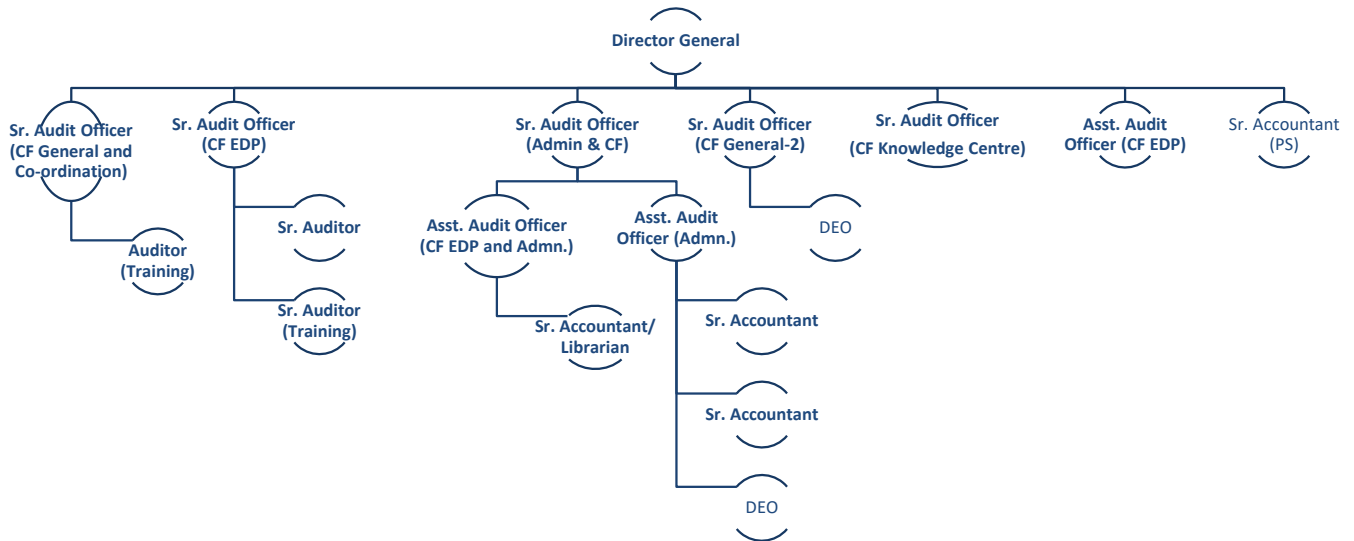
The hostel block also houses 4 VIP/VVIP guest rooms for senior IA&AS officers.

### **Dining Hall and Kitchen**

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



## II- Organisational Structure



## III- Personnel

Cadre	Sanctioned Strength	Persons-In Position	Vacancy
Sr.AO/AO	5	5	Nil
AAO	3	3	Nil
P.S	1	Nil	1
Sr.Acctt/Sr.Adr./ Acctt./Adr.	6	6	Nil
Jr. Hindi Translator	1	Nil	1
Librarian-cum-Asstt.	1	1*	Nil
DEO	2	2	Nil
Clerk/Typist	1	Nil	1
Staff Car Driver	2	2(A)	Nil
MTS	5	5(B)	Nil
<b>Total</b>	<b>27</b>	<b>24</b>	<b>3</b>

\*1 Sr. Accountant is handling work of Librarian-cum-Asstt.

(A) 2 Staff car drivers outsourced.

(B) 5 MTS outsourced.

#### IV- Budget

##### Expenditure for the last 3 years (2017-2020)

(Rs.in thousand)

Head	Expenditure for the year		
	2017-18	2018-19	2019-20 (as on Jan 2020)
<b>Total Salary</b>			
Gr A	5925	3865	3106
Gr B,C,D	16284	18994	19610
Wages			
<b>Domestic Travel Expenses</b>			
Gr A	34	328	297
Gr B, C & D	292	169	498
<b>OE + LPS</b> (includes OOE, Postage, Telephone, LPS,& Electricity & Water Charges)	12465	12905	12470
<b>Medical</b>			
Gr A	23	23	20
Gr B,C,&D	25	19	80
Minor Works	7965	7867	4138
Professional Services	5837	4710	10903
Information Technology	968	2146	510
<b>Grand Total</b>	<b>49818</b>	<b>51026</b>	<b>51632</b>

# **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	General	EDP Courses	Training for DRAAOs
2015-16	46	24		1009	430		164	120	
2016-17	40	28		862	591		144	144	
2017-18	30	19		665	366		112	98	
2018-19	33	16	15*	706	325	485**	124	82	114***
2019-20 up to 01.02.2020	31	13	15+	828	247	254++	115	69	53+++

\*11 for General and 4 for EDP

+14 for General and 1 for EDP

\*\*363 for General and 122 for EDP

++240 for General and 14 for EDP

\*\*\*95 for General and 19 for EDP

+++48 for General and 5 for EDP

### 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
2015-16	867	367		1009	430	
2016-17	697	470		862	591	
2017-18	479	272		665	366	
2018-19	652	320	362	706	325	485
2019-20 up to 01.02.2020	588	208	245	828	247	254

### Targets Planned for 2020-21

Number	General	EDP
Programmes	26	19
Days	101	102
Participants	517	349

## Year-wise achievements of RTI, Mumbai

### 2015-2016

#### **Knowledge Centre activities:**

##### **A. Courses conducted**

- Training was conducted on Accounting and Auditing Standards, Analysis of Financial Statements including IFRS, Accrual Accounting, GASAB and IPSAS and Companies Act 2013.
- Group A and B personnel were trained in the all India programmes on Corporate Governance, Corporate Finance and Audit of Municipal Corporations.

##### **B. STMs prepared**

- A 4-day STM on Companies Act, 2013 including provisions on Corporate Governance, Accounts and Audit was prepared and sent to Headquarters which was approved after review with a suggestion to make it a 5-day STM. Changes were made and incorporated as per the suggestion.

##### **C. Case studies and Research Papers**

- Case studies were prepared on IPSAS, on Scheme Funds in Corporate Finance, in Corporate Governance and Audit of Municipal Corporations and circulated to all offices concerned and also uploaded on the RTI website.
- A Research paper, namely, a checklist for Audit of Company Accounts was prepared and circulated to all Commercial Audit Offices and also hosted on the website.

##### **D. Seminars/ Workshops conducted**

- An All India Seminar on General Purpose-Financial Reporting (IPSAS) was conducted for Group A and B officers. The overall assessment received was 'Excellent'.

##### **E. Any other achievement**

- Newsletter was published for the six monthly period ending March/April 2015, highlighting the topic on IPSAS and was circulated to offices concerned.
- Newsletter was published for the six monthly period ending September 2015, highlighting Corporate Governance and was issued to offices concerned, RTIs/RTCs.

#### **Other Achievements:**

- A 2-day Workshop on Ethics and Values in Public Governance was conducted in October 2015 in which overall assessment was Excellent.
- Training on new topics - State Finance, Transfer Pricing, Special Intensive Course for Railways, Financial Attest Audit Guidelines and GST were held during the year.
- Headquarters (PPG wing) organized a workshop on Performance Audit Guidelines and Audit Methodology at RTI, Mumbai in July 2015 for all the IA&AS officers and nominated Group B officers posted in Mumbai, Nagpur and Goa.
- One of our faculty was actively engaged in the preparation of the STM-Audit in IT environment which is now being used in training all over India and another of our faculty was identified as a resource person for training of personnel all over India on Qlikview.
- One of our faculty was deputed to the Institute of Cost Accountants of India for attending training on Goods and Services Tax (GST).
- Two additional training programmes on Oracle-SQL were conducted on the request of User Office, namely, Office of the PAG (Audit)-I, Mumbai and additional training on IDEA was conducted on the request of office of the PDA (Central), Mumbai.
- Two Courses were conducted for other than IA&AD Department which included, Audit Appreciation Course for the Officers of the Internal Audit Department of Income Tax,

conducted in November 2015 and January 2016 on the request of Commissioner, Income Tax and under TGS for DLFA, Maharashtra.

- Our faculty and other officials were deputed to RTC, Bangalore, O/o PDA (Central Railway), O/o PAG (Audit)-I, Maharashtra, O/o PAG (Audit)-III, Maharashtra, O/o PDA (Scientific Department), ZIET, KVS, Institute of Government Accounts and Finance (INGAF) for delivering lectures.
- We have got ratings of “A” in most of our evaluations on Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results
- We planned a record 43 non-EDP training programmes for 2015-16 and conducted 46 programmes.

## **2016-2017**

### **Knowledge Centre activities:**

#### ***A. Courses conducted***

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

#### ***B. STMs prepared***

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

#### ***C. Case studies***

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

#### ***D. Seminars/ Workshops conducted***

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

#### ***E. Any other achievement***

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



participation in the resource pool of RTI, Mumbai. Accordingly, the faculty database has been revamped and the updated database is being uploaded on the RTI, Mumbai website.

### ***Other Achievements:***

- RTI, Mumbai, scored 134.28 out of 150, ranking 1<sup>st</sup> among all RTIs in India, in the assessment based on Performance Monitoring Framework, which was done for the first time relating to the year 2015-16. Being a residential training institute the responses of user offices on parameters like infrastructure, housekeeping and maintenance have been factored in as part of the performance management framework.
- Two-day conference for Director Audit, Navy, Mumbai for 40 participants was hosted.
- Logistics was provided for Customs Audit Training to 20 Participants of SAI Bangladesh
- Workshop on Statistical Sampling by PAG (Audit)-III, Mumbai, CERA workshop for Group A & B (approximately 150 participants) by O/o the PDA (Central)
- Midterm appraisal meeting on Thematic Audit on “Parcel business in Indian Railways for 40 participants by O/o the PDA, Central Railway, Mumbai
- One-day workshop for 23 participants by O/o the PAG (Audit)-III, Mumbai
- Midterm appraisal meeting on “Bio-toilets in passenger trains” organised by O/o the DGA, Western Railway, Mumbai
- Training under TGS was imparted to the officials of the Director, Local Fund Audit (2 batches)
- By networking with NACEN we were able to get Master Trainers for the 5-day additional training programme on Goods and Services Tax (GST) held in December 2016.
- Logistics was provided for training of delegates from SAI, Afghanistan. Inaugural address to the participants of the training programme was made in the Auditorium with a power point presentation which among others gave the participants a virtual tour of the amenities available in RTI, Mumbai which was greatly appreciated by the participants of SAI Afghanistan.
- Our faculty handled 3 full days’ sessions spread over 2 batches for training personnel of office of PDCA & MAB-I, Mumbai for the exam on Introduction to IT Audit.
- Our faculty was deputed to office of PAG (Audit)-III, Maharashtra for delivering lectures.
- A Seminar on Big Data was hosted during the year.
- Four additional training programmes on Data Analytics were hosted.
- Additional Training on IndAS was hosted for PAG (Audit)-III and CA Wing.
- Sr.AO (CF/ General) was selected for International Training at Slovenia.
- Ratings received was “A” in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results
- In a first, a process was initiated for collaboration with niche institutions like National Institute of Securities Markets (NISM) in areas of Corporate Finance and Corporate Governance.

### **2017-2018**

#### **A. *Courses conducted***

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

**B. *STMs prepared***

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

**C. *Case studies***

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

**D. *Seminars/ Workshops conducted***

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

**E. *Any other achievement***

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

**F. *Other Achievements:***

- We have been ranked third across all RTIs in India, based on Performance Monitoring Framework, based on performance for the year 2016-17, as per the Performance Monitoring Framework.
- Course Ratings received were “A” in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results
- Our faculty and personnel had been invited to organisations like Bureau of Indian Standards, Insurance Institute of India and the user offices.
- Hosted 27 trainees from National Institute of Financial Management for 5 days, during which our faculty delivered lectures on CAG Audit/ Environmental Audit.
- Hosted Workshop on Performance Audit convened by HQ RC Wing, chaired by DAI (RC) and attended by ADAI (SR), ADAI (WR) and 13 HsoD from across the country for 2 days
- Hosted a one-day Workshop on “Mid-term appraisal of PAs/TAs” of the O/o the Principal Accountant General (Audit)-I, Maharashtra, Mumbai.
- Three days training for 25 participants from O/o DGA (Navy), Delhi was organized.
- Training for UN Audit, convened by IR Wing was held for three days for 21 participants.
- A day’s workshop on Data Analytics, convened by CDMA, for 31 HsoD was held.
- Training on IndAS, initiated by CA Wing, was held for 29 Group B officers for three days.

- A two-day workshop on IT Audit Module on GSTN was held for CRA Wing for 23 participants.
- All-India Training on Advanced Data Analytics was hosted, on behalf of CDMA for eleven days, in which 23 officers participated.
- Conducted 3 batches of training on Data Analytics between December 2017 and February 2018 based on directives of CDMA and Training Wing.
- Continued to lend our infrastructure to user offices like O/o DGA (Central) and MAB-I, Mumbai, for their in-house training/ examinations.
- Our faculty had been deputed for training on GST and on e-procurement at NIFM.
- Principal Director was nominated for 5- day training on Audit of Preparedness for Implementation of Sustainable Development Goals at iCED, Jaipur.
- Hosted 25 IA&AS Officer Trainees of 2017 batch, from 7.2.2018 to 17.2.2018 and organized their attachments to SEBI, RBI.
- Facilitated online training through video conferencing for 25 IA&AS probationers with faculty Smt. Latha Viswanathan, General Manager RBI, Mumbai on 14 February 2018.
- A fire safety drill was got conducted by CPWD (Electrical) on 23 February 2018 AN in which personnel from RTI, Mumbai and O/o PDCA & MAB-I, Mumbai participated. Staff was sensitised about fire safety issues. Training was also imparted to staff, officers and outsourced personnel for use of fire safety equipment.
- Security audit of website was conducted smoothly and the Security Auditor certified that the site is safe for hosting.
- Canteen contract was awarded to a new contractor in December 2017. Subsequent to this, our course ratings increased due to supply of hygienic and good quality food and prompt service.
- The building maintenance issue of RTI with CPWD Civil was successfully resolved with the support of Director, Works by taking up the matter with the Chief Engineer, CPWD. Resultantly, CPWD Civil, commenced Building Maintenance from funds received under MH 2059-Maintenance & Repairs, as against their earlier contention of obtaining funds separately from our Department, on plea of RTI building having been constructed through authorisation.
- Due to persistent efforts, a long-standing vacancy in the key post of AAO was filled in December 2017 and one post of DEO was filled for the first time in November 2017. The transition in the vacancy created in post of AO, Administration was managed well, by getting Admn. /Core Faculty officer of the Commercial wing, in coordination with Principal Director (Commercial) & AG (Audit)-III.
- Leakages in hostel rooms / lobby / cafeteria were successfully identified and got repaired by effectively following it up with CPWD Civil / Electrical to complete work timely.
- Office and hostel furnishings have been buttressed by procurements like cupboards, sofa, paintings and linen for hostel etc. for infrastructural improvement and deep freezer, refrigerator, etc. for canteen.

## **2018-2019**

### ***A. Significant event / initiative***

- During a visit to Mumbai on 3 August 2018, Honourable Comptroller and Auditor General of India reviewed the performance of the institute and expressed satisfaction thereon.
- RTI, Mumbai has signed a Memorandum of Understanding with National Institute of Securities Markets, an educational initiative of SEBI on 11 January 2019 for academic collaboration, research, conduct of events and seminars and so on relating to our Knowledge Centre topics of Corporate Governance, Corporate Finance and Commercial Audit. Director

General, Training, Headquarters has appreciated this initiative to associate with institutions of National/ International repute to share learning resources, experience and expertise.

**B. Courses conducted**

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

**C. STMs prepared**

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

**D. Case studies and Research Paper**

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

**E. Seminars/ Workshops conducted**

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

**F. Other Achievements**

**Administration**

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

**Infrastructure**

- Post construction of kitchen and renovation of canteen area, cooking of food has commenced, based on piped gas supply.

- A PNG detection system has been installed at kitchen to enhance safety and for gas leakage detection.
- LED lights are being installed in the entire premises to save power.
- Major repair of chiller pipes and connected electrical wiring have been carried out.
- Continued to lend our infrastructure to user offices like O/o PAG (Audit)-I, Maharashtra, DGA (WR), DGA (Central) and MAB-I, Mumbai, for their in-house training/examinations/workshops/meetings and events.
- Hosted a six-day Training Course for Divisional Accounts Officers and Divisional Accountants of Maharashtra cadre from 16-21 July 2018 for O/o AG (A&E)-I, Maharashtra, Mumbai and O/o AG (A&E)-II, Maharashtra, Nagpur.

### **EDP**

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

### **Training (EDP and General)**

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

### **Knowledge Centre**

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

## **2019-2020**

### ***A. Significant event / initiative***

- It was decided in the Conclave of Heads of RTIs/ RTCs held in August 2019 that RTI, Mumbai, in coordination with an external training partner will design and develop a booklet for participants on the basis of any one select STM content and that the booklet template will be circulated to all RTIs/ RTCs to develop similar booklets for the STMs they have developed. Pursuant to this, the booklet was prepared based on STM on Corporate Governance and Ethics prepared by RTI, Mumbai in 2018. Inputs were obtained from National Institute of Securities

Markets (NISM) in terms of an existing MoU signed in January 2019. The draft booklet was sent to Headquarters in October 2019. A sample printed copy complying with the remarks of the review team of Commercial Wing, Headquarters received on 10 December 2019 was sent to Headquarters on 20 December 2019 for approval, after incorporating latest amendments.

- **Systems Automation Initiative (SAI) Application for Training**

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

- **IT Initiative - Library Module:**

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

**B. Knowledge Centre initiatives**

- **Case Studies:** Two case studies on Commercial Audit - “Discriminatory rates of Land Allotment” and “Loss due to non-compliance of safety standards” have been sent to HQ on 30 January and 1 February 2020 respectively for review and approval.
- **Research Paper:** HQ intimated comments of Commercial Wing on 26 June 2019 on the bilingual research paper on ‘Working Capital Management, which had been sent to HQ on 30 March 2019. Based on these comments, it was revised and sent to HQ on 4 July 2019. HQ disseminated the research paper to all RTIs/RTCs on 12 July 2019 for training purposes.
- **Newsletter:** E-newsletters titled ‘सुप्रसंग’ have been 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.

### ***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.
  - ✓ Conducted Induction training from 1-9 April 2019 for 65 DRAAOs.
  - ✓ 12 additional training programmes were conducted covering 189 participants from 18-30 April 2019.
- Course Ratings received were “A” in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results.
- IA & AS, other Group A and Group B personnel were trained in the all India programmes on General Purpose - Financial Reporting (IPSAS), Corporate Governance, Audit of Consolidated Financial Statements and Corporate Finance.
- 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.
- Conducted additional training programme in 3 batches for 143 participants for RAE-2 revised paper on GST.
- It is proposed to conduct all-India Advanced Training on Tableau Desktop and IDEA software from 17-19 February 2020 for 12 IA&AS officers and 8 SAO/AAO, as requested by IS Wing, Headquarters.
- Pursuant to decision taken in the Conclave of Heads of RTIs/RTCs (August 2019) on providing regular training to Divisional Accountants under the cadre control of A&E offices and to finalise the course content/training programme in conjunction with the A&E offices under their jurisdiction, training for Divisional Accountants has been scheduled as an additional training from 2-4 March 2020.

### ***D. Seminars/ Workshops conducted***

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

### ***E. Other Achievements***

#### **Administration**

- RTI, Mumbai was ranked 1<sup>st</sup> among all RTIs in India by Headquarters, in the assessment based on Performance Monitoring Framework for the year 2018-19.
- Hosted a delegation of 22 IA&AS Officer Trainees from NAAA, Shimla from 07-16 February 2020.

- It was recommended by the RAC to introduce Yoga classes for resident participants in 3-5 days' training programmes. Accordingly, for faculty support, initiative has been taken to associate with one of the oldest Yoga institutes in the country (the Yoga Institute, Mumbai - established in 1917). Classes have been introduced in January 2020, which have been appreciated.
- During the year, stationery was sourced free of cost from Government of India Stationery Office, which would lead to considerable saving in future stationery expenditure.

### **Infrastructure**

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

### **Faculty support**

- Our faculty had been invited as guest faculty for in-house training by user offices, RTC, National Academy of Defence Financial Management, Pune and Institute of Government Accounts and Finance, Mumbai.

**Director General/RTI**



