

# **COURSE CONTENTS 2019-20**

## **I. General Courses**

**Effective Communication, Language and Drafting skills  
(Including Draft of Factual Statement/Draft Para)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

## Audit Quality (AQMF & Peer review) Framework (3 Working Days)

### Course contents

| DAY   | SESSION  | TOPIC   |
|-------|----------|---|
| Day 1 | I & II   | Introduction about Quality and basic Principle of quality with key definitions, importants of Audit Quality Management Framework ISSAI-40 requirement on quality: Key elements-Leadership and Direction |
|       | III & IV | System of quality control in audit process -Executing audit plan.   |
| Day 2 | I & II   | System of quality control in Audit process – selection of audit units and planning audit  |
|       | III      | Fundamentals of Public Sector Ethics and Code of Ethics for IA & AD   |
|       | IV       | Introduction about elements of audit performance  |
| Day 3 | I        | Quality control on reporting, recommendation and follow-up.   |
|       | II&III   | Quality guidelines on communicating with auditee and improvement process  |
|       | IV       | Evaluation and Valediction  |

**Special Course on Rules and Principles of Govt. Accounting,  
Overview of Accounts Compilation-Finance and Appropriation  
Accounts, Introduction to IFMS  
(5 Working Days)  
Course contents**

| Day   | Session  | TOPIC  |
|-------|----------|--|
| Day 1 | I & II   | Introduction to Government Accounts and Overview of Government Accounting Structure  |
|       | III      | Budgetary Process in Government  |
|       | IV       | Understanding Rules and Principles of Government Accounting<br>Class Room exercise /Discussion   |
| Day 2 | I & II   | Structure of Finance and Appropriation Accounts  |
|       | III & IV | Quality issues in compilation , presentation and finalization of accounts “ Case example   |
| Day 3 | I & II   | 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 |
|       | III & IV | Budget module, pay-manager module, panchayati raj payment and stamp module in accordance with Budget Manual, Rajasthan Treasury Rules 2012 & GF&AR   |
| Day 4 | I & II   | A brief introduction to Treasury Module, Reconciliation Module, Works Accounting Module (WAM) in the light of direction issued by Finance Department   |
|       | III & IV | A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS                                     |
| Day 5 | I        | Inter-government Adjustments, Inward and Outward Accounts, Qualitative issues on Accounting of Debt, Deposit (including personal deposit) and Clearance of various suspense balances           |
|       | II       | Works Accounts   |
|       | III      | Fundamentals of Ethics and code of Ethics for IA&AD (with Case Study)  |
|       | IV       | Evaluation and Course Feedback (IT Lab-I) Valediction.   |

**Seminar on Road Safety & Vehicular Pollution, AG (E&RSA),  
Rajasthan)  
(2 Working Days)**

**Course contents  
Will be upload very soon....**

**Financial Attest Audit, FAA Guidelines, SFR  
(5 Working Days)**

**Course contents**

| DAY   | SESSION | TOPIC   |
|-------|---------|---|
| Day 1 | I&II    | Overview of Government Accounts: Structure, Forms of accounts, Rules & Principles, Elements of Financial statements   |
|       | III &IV | Audit planning, Materiality, Risk Analysis in Financial Attest Audit, Concept of Assertions<br><br>Audit Objectives, Approach (Phase I & II), Sampling (FAAM) |
| Day 2 | I & II  | Checks on vouchers/ MCA, Checks on assertions, completeness, measurement (FAA guidelines)   |
|       | III& IV | An understanding of preparation of Appropriation Accounts and Audit of Appropriation Accounts   |
| Day 3 | I & II  | Distinguishing features in Railway accounts and Financial audit in railways- case examples  |
|       | III& IV | Analysis of financial statements of Companies- Case examples  |
| Day 4 | I & II  | Overview of the State Finance Report: Structure, contents, areas of concern   |
|       | III& IV | Hands on exercise on audit checks on VLC data   |
| Day 5 | I       | Understanding fiscal indicators, Review of fiscal position of State chapter of State Finance Report   |
|       | II &III | Computation of fiscal indicators, Financial parameters of State Govt Finance (Participants to be assigned statement/ data (EDP Lab.)                          |
|       | IV      | End course assessment<br>Evaluation and Valediction   |

**Workshop on "Functioning of Hospitals", (PAG (G&SSA), Rajasthan)**

**(3 Working Days)**

**Course contents  
Will be upload very soon....**

## International Standards of Supreme Audit Institutions (ISSAI) (3 Working Days)

### Course contents

| Day   | Session  | TOPIC  |
|-------|----------|--|
| Day 1 | I        | Fundamentals of Ethics and Code of Ethics for IA& AD)  |
|       | II       | Introduction to ISSAI- Framework of Professional Pronouncement & Founding Principles (ISSAI)   |
|       | III & IV | <ol style="list-style-type: none"> <li>1. INTOSAI core principles (ISSAI 10,12)</li> <li>2. SAI Organizational requirements (ISSAI 30,40)</li> <li>3. Fundamental principle of Public Sector Auditing (ISSAI 100)</li> </ol> |
| Day 2 | I        | ISSAI 200 Fundamental Principles of Financial Auditing.  |
|       | II       | ISSAI 300 Fundamental Principles of Financial Auditing.  |
|       | III      | ISSAI 400 Fundamental Principles of Financial Auditing.  |
|       | IV       | Group Exercise   |
| Day 3 | I        | Discussion on Audit of Disaster preparedness   |
|       | II&III   | Presentation by participants – Group exercise (Specific ISSAIs assigned to participants)   |
|       | IV       | Evaluation and Valediction   |

**Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)  
(5 Working Days)**

**Course contents**

| <b>DATE &amp; DAY</b> | <b>SESSION</b> | <b>TOPIC</b>  |
|-----------------------|----------------|---|
| Day 1                 | I & II         | <p>Requisite, Objectives and Role of PPP</p> <p>An overview of PPP and Privatization, Requisites for the success of PPP Projects, Objectives of PPP- Contractual Relationship, Sharing of Responsibilities, Risk Transfer and Flexible Ownership. Role of Private Sector Partner in PPP projects-Strengths &amp; Weaknesses,</p> <p>Benefits to Public Sector, Private Sector and the public, common misconceptions about PPP in Infrastructure Projects.</p> |
|                       | III & IV       | <p>Institutional arrangements for Appraisal and approval of PPP Project</p> <p>A study on Organisational structure for Appraisal and Approval of PPP projects, Financial Powers of PPP Appraisal Committee, Procedure for Formulation and Appraisal of PPP Projects Appraisal by/ Approval of PPP Appraisal Committee</p>   |
| Day 2                 | I & II         | <p>Financial support to PPP projects in Infrastructure,</p> <p>Model Concession Agreements (MCA) Institutional Arrangements in State Governments</p>  |
|                       | III & IV       | <p>Mandate, Scope and Objectives of PPP Audit</p> <p>Mandate for Audit of PPP Projects, International Auditing Standards and Guidelines for the Audit of PPP Projects,</p> <p>Scope of PPP audit Objectives of PPP audit Objectives of PPP Audit, Types of Documents to be audited, When should a Project be subjected to Public Audit?</p> <p>Case Study on framing audit objectives (STM based).</p>  |
| Day 3                 | I & II         | <p>Identifying and Sharing of Risks in PPP</p> <ul style="list-style-type: none"> <li>• Feasibility/Organisational Risk</li> <li>• Condition Precedent Risks</li> <li>• Financing Risks</li> <li>• Construction Risks</li> <li>• Operation and Maintenance Risk</li> <li>• Demand Risks</li> <li>• Revenue Risks</li> <li>• Risk from unforeseen developments</li> </ul>  |



|       |          |  |
|-------|----------|--|
|       |          | <ul style="list-style-type: none"> <li>• Termination Risks</li> <li>• Residual Value Risks</li> </ul>  |
|       | III & IV | <p>Audit Planning and selection of PPP Projects for Audit</p> <ul style="list-style-type: none"> <li>• Collection of Data and Information on PPP Projects</li> <li>• Selection of PPP Projects for Audit</li> <li>• Preparation of Audit Plan</li> <li>• Seeking the Cooperation of the Private Agent/Public Agencies</li> <li>• Engaging External Experts</li> <li>• Case Study</li> </ul>  |
| Day 4 | I & II   | <p>Auditing Process and Criteria for PPP Audit</p> <ul style="list-style-type: none"> <li>• Audit Methodology</li> <li>• Audit of Project Formulation and Approvals</li> <li>• Audit of Concession and Concession Period</li> <li>• Audit of Risk Allocation</li> <li>• Audit of Financing Risk</li> <li>• Audit of Viability Gap Funding</li> <li>• Audit of Tariff/Toll/User Charges</li> <li>• Audit of Total Project Cost</li> </ul>   |
|       | III & IV | <p>Audit of PPP in Infrastructure Projects</p> <ul style="list-style-type: none"> <li>• Audit of Bidding and Evaluation</li> <li>• Audit of Construction of the Project</li> <li>• Audit of Monitoring of Project Construction Activities</li> <li>• Audit of commercial Development</li> <li>• Audit of Operation, Maintenance &amp; Development/ Collection of Revenue</li> <li>• Audit of value for money Evaluation</li> <li>• Audit of Valuation of Assets</li> <li>• Case Study (STM based)</li> </ul> |
| Day 5 | I & II   | <p>Reporting Audit Findings and Recommendations Discussion- Audit Reports on PPP already placed in Parliament/ Legislature.</p> <ul style="list-style-type: none"> <li>• How to report Audit Findings</li> <li>• How to make Audit Recommendations</li> <li>• Finalised Audit Reports on PPP.</li> </ul>   |
|       | III & IV | Evaluation and Valediction   |

**Social Sector Audit (Including concepts of Outcome based audit  
Compliance audit guidelines & Gender Mainstreaming)  
(5 Working Days)**

**Course contents**

| <b>Day</b>   | <b>Session&amp; Timing</b> | <b>Topics</b>   |
|--------------|----------------------------|---|
| <b>Day 1</b> | <b>I &amp; II</b>          | Inauguration and inaugural talk on Social Audit: Process, Challenges and Way Forward  |
|              | <b>III</b>                 | Fundamentals of Public Sector Ethics and Code of Ethics for IA& AD  |
|              | <b>IV</b>                  | Audit process : Compliance Audit Guidelines   |
| <b>Day 2</b> | <b>I &amp; II</b>          | Audit Process: Performance Audit Guidelines   |
|              | <b>III &amp; IV</b>        | Group Work & case example:Performance Audit in Social Sector  |
| <b>Day 3</b> | <b>Forenoon</b>            | Field Visit<br>(Traditional Water Conservation Structures)<br>(6:00 am to 10:30 am)   |
|              |                            | Documentary screening on water scarcity and social impact; water issues and how they impact women disproportionately (12:15 pm- 1:00 pm in conference hall) |
|              | <b>III &amp; IV</b>        | Performance Audit in Social Sector with Case Study  |
| <b>Day 4</b> | <b>I &amp; II</b>          | Social Sector Audit in Panchayati Raj Institutions  |
|              | <b>III &amp; IV</b>        | Gender Mainstreaming in social sector programmes  |
| <b>Day 5</b> | <b>I &amp; II</b>          | Planning, Methodology and broad parameters for executing CCO Based Audit  |
|              | <b>III</b>                 | Evaluation  |
|              | <b>IV</b>                  | Summary of the course, Takeways and Valediction   |

## Audit Planning (including statistics and sampling in audit & risk based audit approach)

(5 Working Days)

### Course contents

| DAY   | SESSION  | TOPIC   |
|-------|----------|---|
| Day 1 | I        | Audit planning- Objectives & Process and Impact on results of Audit.  |
|       | II       | Fundamentals of Ethics and Code of Ethics for IA& AD  |
|       | III & IV | Understanding Risk Based Audit Approach – Identification and Assessment of various risk e.g. Inherent Risk, Control Risk and Detection risk and Risk Model - An introduction to COSO's Enterprise Risk Model (ERM)  |
| Day 2 | I & II   | Materiality –Its scope and determination of materiality, how materiality is fixed on the basis of value, nature and context, its importance in Risk Based Audit Approach internal Control – meaning and scope of of internal control, (with respect to COSO's framework)      |
|       | III & IV | Audit planning – Hands on exercise on Risk Assessment (ICRM Framework)  |
| Day 3 | I & II   | Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit; law of large Inertia, Sampling Error and non Sampling error, Biasness in Sampling.   |
|       | III & IV | Various Sampling methods e.g. Simple random Sampling, Statistical random Sampling, cluster sampling, Stratified sampling<br>Probability proportional to size Sampling and Multistage Statistical Sampling   |
| Day 4 | I & II   | Discussion and Case examples on Statistical Sampling in Audit.  |
|       | III & IV | Monetary unit Sampling and application of sampling in EDP Environment; A brief insight of IDEA package  |
| Day 5 | I & II   | Planning a individual audit – Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria & Deciding audit approach (Ref: Group Discussion & Class room exercise, Compliance Audit Guideline chapter 3&4); |
|       | III      | Evaluation  |
|       | IV       | Valediction   |

## Accounting of Works and Audit of works contracts (5 Working Days)

| DAY   | SESSION  | CONTENT   |
|-------|----------|---|
| DAY 1 | I & II   | A brief introduction to the functions of Public Works Department; Classifications of works e.g. Original works, repairs and petty works, Stages for execution of works- Urgent and emergent works, Administrative approval, Technical sanction, Financial sanction, Budget provision, Allotment of fund; Deposit work. Detailed Estimates- basis of preparation - difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items- non-scheduled items analysis rates. Provision for contingencies in different kinds of works. Recasting of estimates- supplementary estimate Revised estimate. Addition, alterations and substitution of items analysis of rates. |
| DAY 1 | III & IV | Notice Inviting Tender- Procedure- Competent Authority. Opening of Tenders- preparation of comparative statement. Acceptance of Tenders- procedure, comparative statement- competent authority, Types of contracts. Important provisions of standard forms of tender  |
| DAY 2 | I        | Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stock measurement.  |
| DAY 2 | II       | Supply of Departmental Materials, Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, payment at part rate, payment of different kinds of advances to contractor Documentations of Accounts- Bills Register, Contractors Ledger, Register of Works, Dismantled Materials Accounts, Losses of Government Assets   |
| DAY 2 | III & IV | Define contract- Types of works contracts e.g. Lump -sum contract, Item rate contract, Percentage rate contract, Cost plus contract, Labour rate contract; New areas of contracting Management contracts, leasing, service contracts, BOT, BOOT and BOLT- concepts and case studies, Turnkey contracts, a brief insight to PPP projects Important points to be seen during Audit of contracts   |
| DAY 3 | I        | Preparation of RA & Final Bills, Consumption Statement Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation   |
| DAY 3 | II       | Internal Control in Public Works and Project, Red flags and anti fraud measures in Public works, project monitoring (CPM, PERT)   |
| DAY 3 | III & IV | Cash Accounts-Upkeep, Balancing, Rectification of Errors & Verification ; Imprest Account ; Temporary Advance Account; Stores-Quantity & Value Accounts, Ledger, Stock-taking, Rectification of Accounts; Transfer entries; Preparation of Works Accounts   |
| DAY 4 | I & II   | Preparation of Monthly Account, Relevant Schedules (PWA Forms) and subsidiary records   |
| DAY 4 | III      | Audit of Stores and Stock in light of various guidelines issued by the C&AG.  |
| DAY 4 | IV       | Audit of Central Government Sponsored Scheme Introduction, methodology for audit with Case Study  |
| DAY 5 | I & II   | Important check points to be examined in the PW audit relating to works executed through Piece Works Agreement (PWA), Work Order, and Contract Agreements viz., comparative cost and variance analysis. Arbitration Law including procedures and provisions for dealing arbitration matters Works Analysis:Introduction, records related to the particular work, methodology, process and techniques.   |
| DAY 5 | III      | Fundamentals of Public Sector Ethics and Code of Ethics for IA & AD   |
| DAY 5 | IV       | Evaluation and valediction  |

## Indian Accounting Standards (Ind.AS) (5 Working Days)

### Course contents

| DAY   | SESSION  | TOPIC   |
|-------|----------|---|
| Day 1 | I & II   | Introduction to Ind.-AS Why there is a need of IND-AS, Applicability and Stage wise mandatory application of Ind-AS, determination of Net Worth, Ind. AS1-Presentation of financial statements Ind. AS 101- First time adoption of Indian Accounting Standard |
|       | III      | Fundamentals of Ethics and Code of Ethics for IA& AD  |
|       | IV       | Ind. AS 8-Accounting Policies, Changes in Accounting Estimates and Errors Ind. AS 7-Statement of Cash Flow  |
| Day 2 | I & II   | Ind. AS 2- Inventories, Ind. AS 10-Events after the Reporting Period  |
|       | III & IV | Ind. As 11-Construction Contracts Ind. AS 12- Income Taxes  |
| Day 3 | I & II   | Ind. AS 16- Property, Plant and Equipment Ind. AS 17- Leases Ind.AS 18- Revenue   |
|       | III & IV | Ind. As 19- Employee Benefits Ind. AS 20- Accounting for Government Grants and Disclosure of Government Assistance  |
| Day 4 | I & II   | Ind. As 23- Borrowing Costs Ind. As 24- Related Party Disclosures   |
|       | III & IV | Consolidation and Business Combination (Ind. As 110,111 & 112)<br>Consolidation and Business Combination (Ind. As 27,28 & 103)  |
| Day 5 | I & II   | Ind. AS 36-Impairment of Assets Ind. AS 37-Provisions, Contingent Liabilities and Contingent Assets   |
|       | III & IV | Evaluation and valediction  |

## Workshop on Goods and Services Tax (5 Working Days)

### Course contents

| DAY   | SESSION  | TOPIC  |
|-------|----------|--|
| Day 1 | I        | Course Inauguration & Introduction to Go-SAT, Self Assessment- tool (CEDAR)                        |
|       | II       | Overview of GST/IGST/SGST/UGST Acts- Centre & State financial relations                            |
|       | III & IV | <u>Meaning, Scope, Time, Place of Supply under GST</u>   |
| Day 2 | I&II     | <u>Levy &amp; Important Exemptions under GST –Value of Supply under GST</u>                        |
|       | III&IV   | <u>Registration –Filing of Returns and Payment of Taxes under GST</u>                              |
| Day 3 | I&II     | Input Tax Credit and Cross utilization of Taxes under GST  |
|       | III&IV   | GST Network –Front end business process on GSTN portal-IT Strategy for GST                         |
| Day 4 | I        | Self Assessment (Go-SAT)   |
|       | II       | Audit of Transitional Provision under GST  |
|       | III      | Accounting under GST   |
|       | IV&V     | Export, Refund E-Way Bill Assessment & Audit (department level) under GST.                         |
| Day 5 | I        | E2E solution for audit of GST in a digital environment (Through Video Conference)                  |
|       | II       | Audit guidance under GST   |
|       | III      | Audit of GST in digital environment-Challenges and way forward<br>Concluding session & Valediction |

**Private sector Financial Reporting, Audit of PSUs, Main features of  
Companies Act 2013  
(5 Working Days)**

**Course contents**

| DAY   | SESSION  | TOPIC  |
|-------|----------|--|
| Day 1 | I        | Fundamentals of Ethics and Code of Ethics for IA&AD  |
|       | II       | Concepts and process of financial reporting, qualitative Characteristics of Information in Financial Reporting e.g. Understandability, Relevance, Reliability and Comparability.<br>Assumptions to be followed preparing financial statements, elements of financial statements  |
|       | III & IV | Important provisions of Companies act 2013, important provisions regarding books of accounts and financial statements of a company, Provisions for Audit of PSUs, Appointment removal of statutory Auditors, Powers of Auditors (u/s 143(1); Duties and Responsibilities of Auditors [Section 143(2)]; Penalties [Section 147];<br>Audit of Accounts of Public Sector Commercial Entities-Three-phase Supplementary Audit of PSUs-Objective and Advantages; Steps involved in conducting III Phase audit |
| Day 2 | I & II   | An introduction to Indian accounting standards-meaning and purpose, Applicability of Accounting Standards, IND AS 101 (First-time Adoption of Indian Accounting Standards) important provisions of IND AS-1(Presentation of Financial Statements); IND AS-2 ( Inventories)   |
|       | III & IV | Important provisions of IND AS-8(Accounting Policies, Changes in Accounting Estimates and Errors); IND AS-10 (Events after the Reporting Period); IND AS-16 (Property, Plant and Equipment)  |
| Day 3 | I & II   | important provisions of IND AS-17 (Leases);IND AS-19 (Employee Benefits); IND AS-20 (Accounting for Government Grants and Disclosure of Government Assistance); IND AS-23 (Borrowing Costs)  |
|       | III & IV | Meaning of true & fair view of financial statements, General instructions for preparation of balance sheet and Statement of Profit and Loss -how various items are to be shown under liabilities and assets side of a balance sheet<br>-how items are to be shown under profit and loss account  |
| Day 4 | I & II   | A brief introduction to ratio analysis- interpretation of financial statements through various ratios e.g. Liquidity Ratios, Capital Structure/Leverage Ratio, Activity Ratios Profitability Ratios  |

|       |          |  |
|-------|----------|--|
|       | III & IV | Preparation of Cash Flow Statement determination of cash flows during the period from operating, investing and financing activities, Direct method, and Indirect method used for preparation of cash flow statement; provisions of IND AS 7 (Statement of Cash Flows)<br>Funds Flow Statement – meaning of ‘fund ’ what constitute flow of fund; sources of fund and uses of fund; |
| Day 5 | I        | Corporate governance-meaning & importance, key constituents of corporate governance - Board of Directors, the Shareholders and the Management. corporate Social Responsibility (provisions u/s 135); International Financial Reporting Standards (IFRS) & ‘Converged Indian Accounting Standards’ or ‘Ind.AS’  |
|       | II& III  | Case examples of audit comments from various audit reports- hands on exercise  |
|       | IV       | End Course Assessment and Valediction  |



**Workshop on Audit of World Bank Projects # (new course)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Seminar on Performance Audit (For Group Officers and Sr.AOs)  
(3 Working Days)**

**Course contents**

| <b>DAY</b> | <b>SESSION</b> | <b>TOPIC</b>   |
|------------|----------------|--|
| Day 1      | I              | Inaugural address<br>Engaging with stakeholders in planning for Performance Audits, moving towards evaluating outcomes in Performance audits |
|            | II             | Gender Mainstreaming in Government Policy and Programme  |
|            | III & IV       | Challenges in auditing in SDG environment  |
| Day 2      | I & II         | Interaction with Dr. Chhavi Rajawat, Sarpanch on Soda village (as a model of social change)  |
|            | III            | Group discussion: Moving towards assurance engagements & outcome audits  |
|            | IV             | Appreciating the digital ecosystem of delivery of public services  |
| Day 3      | I              | Approach in the Audit of Hospital Management (U.P) (by skype)  |
|            | II             | Group work   |
|            | III            | Programme Delivery by Grassroot Functionaries- Appreciating their Problems and Constraints   |
|            | IV & V         | Presentations by participants  |
|            | VI             | Valediction  |

**All India Course on Attest Audit in Railways  
(5 Working Days)**

**Course contents  
Will be upload very soon....**

## Audit Evidence, Documentation & Reporting (3 Working Days)

### Course contents

| DAY   | SESSION | TOPIC  |
|-------|---------|--|
| Day 1 | I       | Fundamentals of Ethics and Code of Ethics for IA&AD  |
|       | II      | What constitutes Audit Evidence? Characteristics of Audit Evidence (ISA 500)   |
|       | III     | Audit procedures to obtain audit evidence (ISSAI 1500). Identifying sources of evidence in different types of audit      |
|       | IV      | Class room exercise on evaluating strength of evidence.  |
| Day 2 | I       | Characteristics of a good audit paragraph (Criteria, Condition, Cause, and Effect).                                      |
|       | II      | Reporting in Compliance & Performance Audit(C&AG's Compliance & Performance Audit Guidelines ISSAI 3000) Style Guide.    |
|       | III     | Documentation in Audit with respect to Performance/Compliance/Financial Audit guidelines. Requirement of working papers. |
|       | IV      | Forming an opinion and reporting on financial statement & reporting financial Audit.                                     |
| Day 3 | I & II  | Audit finding, Conclusions and recommendations (Classroom exercise.)   |
|       | III     | Quality of audit observations-Practical examples   |
|       | IV      | End Course Assessment , Evaluation and valediction   |

## Contract Management (5 Working Days)

### Course contents

| DAY   | SESSION | TOPIC   |
|-------|---------|---|
| Day 1 | I       | An Overview on Policies and Procedure for<br>(i) Procurement of Goods<br>(ii) Works<br>(iii) Consultancy and Services   |
|       | II      | Process Flow of Government Procurement- from Proposal to Tender stage.  |
|       | III     | Types of Procurement –<br>(i) Open/Limited/Direct Negotiation Tender.<br>(ii) Single Stage vs Two Stage, Single Packet vs Two Packet system.<br>(iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)  |
|       | IV      | Evaluation of Tenders- Instructions to Bidder, Bidding and Evaluation Procedures and Evaluation Criteria  |
| Day 2 | I & II  | Terms and Conditions of Contract:<br>(i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC).<br>(ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc.<br>New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models. |
|       | III& IV | Audit process- Preparation of Audit Design Matrix related to Jaipur Metro w.r.t. CAG's practice guide on procurement and contract management.   |
| Day 3 | I       | E-Tendering / E-Procurement<br>(i) Tendering, Forward and Reverse Auctions.<br>(ii) Manual tendering vs Online tendering/auction  |

|       |          |  |
|-------|----------|--|
|       | II       | Case study- Jaipur Metro- Preparation of Audit Design Matrix   |
|       | III & IV | EPC Contracts vs PPP Contracts and Risk Management in Contracts<br>Models of PPP in Departments- BOT, BOLT, Annuity Model. |
| Day 4 | I        | Preparation of Detailed Project Reports (DPR) in large projects.   |
|       | II       | Model Bid Documents for EPC/ PPP Contracts- Salient features.  |
|       | III      | Specific clauses in contract: Price variation, Penalty clauses,<br>Blacklisting of a contractor/firms                      |
|       | IV       | Demo of e-procurement  |
| Day 5 | I        | Project appraisal techniques; Financial analysis, Sensitivity analysis   |
|       | II& III  | Case study- Jaipur Metro- Presentations  |
|       | IV       | Evaluation and Valediction   |

**Workshop on Recovery Mechanism of Demands pertaining to non  
submission of declaration form and non-verification of ITC/Deposits  
under VAT (new course)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Audit of Public Private Partnership (PPP) Projects  
(5 Working Days)  
Course contents**

| Day   | Session  | TOPIC  |
|-------|----------|--|
| Day 1 | I        | Requisite, Objectives and Role of PPP, An overview of PPP and Privatization, Requisites for the success of PPP Projects, Objectives of PPP- Contractual Relationship, Sharing of Responsibilities, Risk Transfer and Flexible Ownership. Role of Private Sector Partner in PPP projects-Strengths & Weaknesses,  |
|       | II       | Benefits to Public Sector, Private Sector and the public, common misconceptions about PPP in Infrastructure Projects.  |
|       | III      | Fundamentals of Ethics and code of Ethics for IA&AD  |
|       | IV       | Institutional arrangements for Appraisal and approval of PPP Project<br>A study on Organisational structure for Appraisal and Approval of PPP projects, Financial Powers of PPP Appraisal Committee, Procedure for Formulation and Appraisal of PPP Projects Appraisal by/ Approval of PPP Appraisal Committee   |
| Day 2 | I & II   | Financial support to PPP projects in Infrastructure,<br>Model Concession Agreements (MCA) Institutional Arrangements in State Governments  |
|       | III & IV | Mandate, Scope and Objectives of PPP Audit, Mandate for Audit of PPP Projects, International Auditing Standards and Guidelines for the Audit of PPP Projects, Scope of PPP audit Objectives of PPP audit Objectives of PPP Audit, Types of Documents to be audited, When should a Project be subjected to Public Audit?<br>Case Study on framing audit objectives (STM based). |
| Day 3 | I & II   | Identifying and Sharing of Risks in PPP, Feasibility /Organisational Risk, Condition Precedent Risks, Financing Risks, Construction Risks, Operation and Maintenance Risk, Demand Risks, Revenue Risks, Risk from unforeseen developments, Termination Risks<br>Residual Value Risks   |
|       | III & IV | Audit Planning and selection of PPP Projects for Audit<br>Collection of Data and Information on PPP Projects<br>Selection of PPP Projects for Audit, Preparation of Audit Plan, Seeking the Cooperation of the Private, Agent/Public Agencies, Engaging External Experts<br>Case Study   |
| Day 4 | I & II   | Auditing Process and Criteria for PPP Audit, Audit Methodology, Audit of Project Formulation and Approvals, Audit of Concession and Concession Period,<br>Audit of Risk Allocation, Audit of Financing Risk, Audit of Viability Gap Funding, Audit of Tariff /Toll /User Charges, Audit of Total Project Cost  |



|       |          |  |
|-------|----------|--|
|       | III & IV | Audit of PPP in Infrastructure Projects, Audit of Bidding and Evaluation, Audit of Construction of the Project, Audit of Monitoring of Project Construction Activities, Audit of commercial Development, Audit of Operation, Maintenance & Development/ Collection of Revenue, Audit of value for money Evaluation, Audit of Valuation of Assets, Case Study (STM based) |
| Day 5 | I & II   | Reporting Audit Findings and Recommendations Discussion- Audit Reports on PPP already placed in Parliament/ Legislature. How to report Audit Findings, How to make Audit Recommendations, Finalized Audit Reports on PPP.  |
|       | III      | Evaluation   |
|       | IV       | Valediction  |

**Training on "Social Sector Audit" (As per new compliance auditing  
guidelines issued by O/o CAG in Feb. 2016), (PAG (G&SSA),  
Rajasthan)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Workshop on Management of NPAs (New course)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Workshop on Railway Contracts  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Audit of Fraud & Corruption (new course)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Workshop on Statistical Sampling  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

## Seminar on Social Sector Audit (3 Working Days)

### Course contents

| DAY   | SESSION | TOPIC   |
|-------|---------|---|
| Day 1 | I       | Inaugural address   |
|       |         | Challenges and Opportunities in Mainstreaming Gender in the Development Agenda- Experience sharing  |
|       | III& IV | Field visit- Barefoot College Tilonia   |
| Day 2 | I, & II | Use of technology in delivering services-Medical and health   |
|       | III &IV | Appreciating SDGs, how implementation of SDGs impact social sector audit, journey so far  |
| Day 3 | I       | Social Sector Audit in Panchayati Raj Institutions  |
|       | II      | Health sector perspective and Gender in health  |
|       | III     | Programme delivery- Capacity building of grass root functionaries appreciating problems and constraints (In Context of PRIs)                  |
|       | IV      | Understanding gender roles, Gender dynamics and development, Gender equality, Applying gender mainstreaming, benefits of gender mainstreaming |

**All India course on e-Governance  
(5 Working Days)**

**Course contents  
Will be upload very soon....**



## Treasury Inspection (as per HQs Direction) (A&E Rajasthan) (6 Working Days)

### Course contents

| Day   | Sessions            | Topics   |
|-------|---------------------|--|
| Day 1 | 9.30 am to 10.15 am | Introduction , Objectives of Treasury Inspection (Inaugural session)   |
|       | I                   | Working and understanding of the Treasury with respect to:<br>(i) Accounts rendered to AG<br>(ii) Other important transaction of treasury  |
|       | II                  | Key Internal Controls and MIS at the Treasury  |
|       | III                 | Broad overview of IFMS   |
|       | IV                  | Understanding IT controls  |
| Day2  | I & II              | Broad overview of IT controls) in the Treasury/IFMS environment & Key Validation in IFMS modules   |
|       | III                 | Introduction to Budget Module; Budget and bill payment process<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application. |
|       | IV                  | Pay Manager Module<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application.   |
|       |                     |  |
| Day 3 | I & II              | E-GRAS and checks on receipts<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application.                                  |
|       | III & IV            | PD accounts, AC DC Bills<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application.                                       |
| Day 4 | I & II              | WAM Module<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application.   |
|       | III & IV            | Stamps module<br>a. Understanding business rules mapped into the application<br>b. Built-in validations<br>c. Exception reporting<br>d. MIS (Management Information System) reports available in application.  |
| Day 5 | I & II              | Pension, Social Security Pension module<br>a. Understanding business rules mapped into the application   |

|       |          |   |
|-------|----------|---|
|       |          | <ul style="list-style-type: none"> <li>b. Built-in validations</li> <li>c. Exception reporting</li> <li>d. MIS (Management Information System) reports available in application.</li> </ul> |
|       | III      | Planning for Treasury Inspection, Understanding HQ circulars , Office Instruction , checklist regarding TI  |
|       | IV       | Data available at HQ – Sampling at HQ<br>Checks to be conducted at HQ and checks to be conducted at Field.  |
| Day 6 | I & II   | Understanding Key Business Processes in IFMS modules related to inspection of Treasuries  |
|       | III & IV | Important Treasury inspection checks to be conducted in an IT environment   |

## Workshop on Financial Reporting Framework and Audit of ABs, ULBs, PRIs

**(3 Working Days)**

### Course contents

| DAY   | SESSION | TOPIC   |
|-------|---------|---|
| Day 1 | I       | Salient features of Manual of Instructions of Audit of Autonomous Bodies. Introduction followed by Provisions of Section 14, 15, 19 and 20 of CAG's DPC Act, 1971 & audit under Section 14, 15, 19(2), 19(3) & 20(1). Practical Problems in deciding on relevant section in each case. Comparative study of Sections 14, 15, 19 & 20 of the Act. Conduct of Audit u/s 14 & 15   |
|       | II      | Concepts and process of financial reporting, qualitative Characteristics of Information in Financial Reporting e.g. Understandability, Relevance, Reliability and Comparability. Assumptions to be followed preparing financial statements, elements of financial statements<br>Meaning of true & fair view of financial statements, General instructions for preparation of balance sheet and Statement of Profit and Loss -how various items are to be shown under liabilities and assets side of a balance sheet<br>-how items are to be shown under profit and loss account |
|       | III     | Accounting system adopted in ULBs i.e. Accrual Accounting- Accounting concepts and conventions, Significant Accounting Principles, General Accounting Procedures, Accounting for Transactions e.g. interpretation of Capital & Revenue income and expenses into accounts, Treatment of Grants and borrowings, purchasing and disposal of fixed assets, Reconciliation Procedures, Financial Statements, Environmental issues in implementation of schemes and programmes by ULB   |
|       | IV      | A brief introduction to 73 th amendment ; Revenue sources of PRIs; State Finance Commission; classification of financial transactions on three tier structure i.e. Functions (major head), programs/ schemes (minor head)and objects<br>( object head); accounting and budgeting functions as a tool of budgetary control; an introduction to primary books of accounts, maintaining of Ledger, preparation of Scheme wise Income & Expenditure account   |

|       |        |   |
|-------|--------|---|
| Day 2 | I & II | Certification of annual accounts of Central and State Autonomous Bodies. Checks to be exercised in audit. Receipts and Payments accounts Profit and Loss /Income and Expenditure account and Balance Sheet. Preparation of Income and Expenditure account on the basis of Receipts and Payments accounts, Cash book and other information- a practical exercise |
|       | III    | Internal Control- Concept and understanding; Types and importance   |
|       | IV     | Analysis of Balance Sheet-Importance of Accounting policies/notes on Accounts –Accounting Standards.  |
| Day 3 | I      | Audit of Autonomous Bodies, New Format of SAR/Audit Certificate Hands on exercise   |
|       | II     | Performance Audit or Theme Audit and Common observation in Audit of Autonomous Bodies ULBs/PRI  |
|       | III    | Constitution and Organisation of ULBs and Powers and Functions of ULBs in context of 74 <sup>th</sup> constitutional amendment, Flow of Funds in ULBS, A brief introduction to National Municipal Accounting Manual (MNAM)  |
|       | IV     | Specific focus on receipt & payment a/c and income & expenditure account, Points to be seen while scrutinizing receipt & payment a/c and income & expenditure account w.r.t.PRI with practical exercise.  |
|       | V      | Valediction   |

**Preparation of Department Appreciation Note, Audit documentation and Reporting in PA/TA (As per new compliance auditing guidelines issued by O/o CAG in Feb. 2016), (PAG (G&SSA), Rajasthan)  
(3 Working Days)**

**Course contents  
Will be upload very soon....**

**Mid Career Training Programme, (six to ten courses may be required)  
(6 Working Days)**

**Course contents  
Will be upload very soon....**

## II. EDP COURSE CONTENTS

### Cyber Security/Cyber Crime & IT Security

(3 Working Days)

#### Course contents

| AY    | SESSION  | CONTENT  |
|-------|----------|--|
| DAY 1 | I        | Introduction to cybercrime with the latest trends cyber criminals modus operandi   |
| DAY 1 | II & III | Network fundamentals Ports protocols IPv4 and IPv6 Subnetting Network devices Anonymous methodology used by cyber criminals Tor (Darknet) Proxy VPN User Agent switcher Temp mail Fundamentals of Mac Address domain name system name server virtual private server dedicated & shared serve |
| DAY 1 | IV       | Computer Hacking & Security Malware Types of Malware System Hacking Live demonstration Antivirus bypass techniques used by attackers   |
| DAY 2 | I & II   | Open Source Intelligence tools and techniques case studies and hands on practice Acquiring intelligence for a remote target. Here target can be a person computer website server email mobile number social media account etc.   |
| DAY 2 | III      | E-mail & Social Media Investigation Hacking Case Studies Defamation & Case Studies Identifying & Tracing fake mails Analyzing email headers Log Analysis   |
| DAY 2 | IV       | Investigation of Phishing cases with case studies Types of Phishing Hands on Practice on phishing Understanding attackers modus operandi Banking Phishing case study Email phishing cases Shopping portal phishing cases Investigating methodologies Countermeasures to avoid such attacks   |
| DAY 3 | I & II   | Cryptography & Steganography Data Protection techniques Data Hiding techniques countermeasures   |
| DAY 3 | III      | Fundamentals of Computer System Forensics Digital evidence collection Bootable USB Drives Password Cracking & Authentication bypass techniques Browser Forensics   |
| DAY 3 | IV       | Cyber Security & emerging trends due to advancement in technology  |

# Oracle (SQL)

(5 Working Days)

## Course contents

| DAY   | SESSION  | CONTENT  |
|-------|----------|--|
| DAY 1 | I        | Inauguration Fundamentals of Public Sector Ethics  |
| DAY 1 | II       | Introduction to RDBMS Concepts   |
| DAY 1 | III & IV | Writing Basic SQL Statements   |
| DAY 2 | I & II   | Restricting and Sorting Data (Where clause, Character Strings and Dates and Comparison Operators)  |
| DAY 2 | III & IV | Selecting Data from Oracle Other Comparison Operators Using the (BETWEEN,IN,LIKE, IS NULL)Operator, Logical Operators, Using the (AND,OR,NOT) Operator, Rules of Precedence, ORDER BY Clause, Sorting in Descending Order, Sorting by Column Alias, Sorting by Multiple Columns                            |
| DAY 3 | I & II   | Single-Row Functions SQL Functions, Two Types of SQL Functions, Single-Row Functions, Character Functions, Case Conversion Functions, Character Manipulation Functions, Number Functions (ROUND, TRUNC, MOD), Working with Dates, Arithmetic with Dates, Using Arithmetic Operators with Dates, Date Funct |
| DAY 3 | III & IV | Displaying Data from Multiple Tables EQUIJOIN, NON-EQUIJOIN, OUTERJOIN, SELFJOIN Aggregating Data Using Group Functions AVG, SUM, MIN, MAX, COUNT GROUP BY and HAVING Clauses  |
| DAY 4 | I & II   | Subqueries Creating and Managing Tables CREATE TABLE, ALTER TABLE, DROP 0 TABLE  |
| DAY 4 | III & IV | Manipulating Data INSERT, UPDATE, DELETE, COMMIT, ROLLBACK   |
| DAY 5 | I & II   | Including Constraints  |
| DAY 5 | III & IV | End-of-Course Assessment; Evaluation & Valediction   |



**IT Audit (Evaluating IT controls, System & process, Assets  
Management)**

**(5 Working Days)**

**Course contents**

**Will be upload very soon....**

# Audit in IT Environment (Advanced Excel & IDEA)

(6 Working Days)

## Course contents

| DAY   | SESSION | CONTENT   |
|-------|---------|---|
| DAY 1 | I       | Ice Breaking Session Entry Knowledge Test (EKT)   |
| DAY 1 | II      | Understanding IT environment- Challenges and opportunities  |
| DAY 1 | III     | Importance of controls with specific reference to Application Controls  |
| DAY 1 | IV      | Introduction to CAATs IDEA and Excel  |
| DAY 2 | I       | Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) Conditional formatting Filter including Advanced filter Pivot Table  |
| DAY 2 | II      | Hands on session  |
| DAY 2 | III     | Excel functions User defined functions Numeric Text Conditional Date and time Financial Aggregation   |
| DAY 2 | IV      | Hands on Session  |
| DAY 3 | I       | Creating Projects Managed and External Import of data from diverse formats Excel Access csv text understanding data using the field statistics Checking validity of data through Control totals creating current documentation of tasks performed using the history property Project Overview |
| DAY 3 | II      | Hands on Session  |
| DAY 3 | III     | Importing of PDF PRN Data, Importing data using ODBC, Indexing of Data Quick Index, Composite Index, Sorting Data   |
| DAY 3 | IV      | Hands On Session  |
| DAY 4 | I       | Field Manipulation in IDEA Append, Remove, Modify columns Data types Virtual, Non Virtual, Editable, Enabling Disabling deletion  |
| DAY 4 | II      | Hands on Session  |
| DAY 4 | III     | Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare  |
| DAY 4 | IV      | Hands on Session  |
| DAY 5 | I       | Commonly used @ Functions in IDEA, introduction to #functions   |
| DAY 5 | II      | Stratification of Data, Aging analysis, Sampling  |

|          |          |  |
|----------|----------|--|
| DAY<br>5 | III & IV | Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA<br>Revision & Queries Hands on Session Case Study Selection of vouchers |
| DAY<br>6 | I & II   | Way Forward Overview of Qlikview   |
| DAY<br>6 | III & IV | Way Forward -Overview of Tableau   |

**Forms & Reports in Oracle 11g (Only those participants who have  
taken the training on Oracle (SQL)**

**(3 Working Days)**

**Course contents**

| DAY   | SESSION  | CONTENT  |
|-------|----------|--|
| DAY 1 | I & II   | Forms 11g Builder Interface/ intro to PC/SQL Using Forms 11g Wizards Using Forms 11g The Layout Editor in Forms11g Objects in Forms 11g Forms11g Property Palettes Master-Detail Relations in Forms 11g Triggers in Forms 11g                                |
| DAY 1 | III & IV | Essential Triggers in Forms 11g Built-in Packages in Forms 11g Manipulating Attributes of Objects in Forms 11g Text and Display Items in forms 11g Record Groups in Forms 11g List of Values in Forms 11g Gui items in Forms 11g Mouse Triggers in Forms 11g |
| DAY 2 | I & II   | Forms 11g Builder interface Ids in Forms 11g Error and Message Handling in forms 11g Alerts in Forms 11g Calling Modules in forms 11g PL/SQL Libraries in Forms 11g Generic Coding in Forms 11g  |
| DAY 2 | III & IV | Visual items in Forms 11g Hierarchical Tree items in Forms11g Forms Standards in Forms 11g Object Groups in Forms 11g Property Classes in Forms 11g Editor in Forms 11g Menus in Forms 11g Database Objects in Forms 11g                                     |
| DAY 3 | I & II   | Forms 11g Builder interface Introduction to Reports 11g Report Wizard  |
| DAY 3 | III & IV | Creating Totals in Reports 11g Paper Design in Reports 11g Reports Styles in Reports 11g PL/SQL Editor in Reports 11g, Report Parameters   |

## Data Analytics, Visualization and Presentation Skills (5 Working Days)

### Course contents

| AY    | SESSION  | CONTENT  |
|-------|----------|--|
| DAY 1 | I        | Excel as data analytic tool- Features of Excel Conditional formatting Filter including Advanced filter Pivot Table   |
| DAY 1 | II       | Working with charts Creating a chart Formatting a chart Adding labels Changing the chart type Data source  |
| DAY 1 | III      | Excel functions “ User defined functions Numeric,Text,Conditional,Date and time  |
| DAY 1 | IV       | Hands on Session based on Session I,II, III  |
| DAY 2 | I & II   | Creating Projects “ Managed and External, Import of data from diverse formats Excel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview |
| DAY 2 | III & IV | Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data “ Quick Index, Composite Index, Sorting Data  |
| DAY 3 | I & II   | Field Manipulation in IDEA Append, Remove, Modify columns Data types Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA Duplicate Key Detection/Exclusion, Gap Detection, Summarization  |
| DAY 3 | III & IV | Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare   |
| DAY 4 | I        | Commonly used @ Functions in IDEA, introduction to #functions Stratification of Data, Aging analysis, Sampling   |
| DAY 4 | II       | Principles of Visualisation & Tableau public software and Export/Import in Oracle 11g  |
| DAY 4 | III & IV | Tableau: Data downloading; Database Connectivity; Manipulation; Visualisation, Calculated fields; Filters; Hierarchy, Dashboards   |
| DAY 5 | I        | Other features in Tableau: Story, Distribution of workbooks  |
| DAY 5 | II & III | Tableau Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.  |
| DAY 5 | IV       | Test & Valediction   |

**Formatting of Audit Results with respect to PA/TA/DP  
(PAG (G&SSA), Rajasthan)  
(3 Working Days)**

**Course contents**

**Will be upload very soon....**

**Level-2 Group II,IT Audit Advanced/IDEA  
AG (E&RSA), Rajasthan)  
(3 Working Days)**

**Course contents**

**Will be upload very soon....**