

Regional Training Institute, Jammu  
 Course Contents General Courses 2017-18

Index

#	Course Title	Page No
1	General Management for Group B Officers	1
2	Financial Attest Audit Guidelines (FAAG) Module I	1-2
3	Goods & Services Tax	2
4	Workshop on Preparation of Finance & Appropriation Accounts, familiarisation with the new format of Finance Accounts & checks exercised in preparation of Annual Accounts	3
5	Induction course for newly recruited/promoted Auditors of Defence Audit	3-4
6	Audit Evidence	4
7	Settlement of Suspense and Remittance Balances and Maintenance of Broadsheets	5-6
8	Awareness of ISSAIs	6
9	Audit of CERA and ACES	6
10	Orientation course for newly appointed Auditors/DEOs/Stenographers for AG (Audit) J&K Office	7
11	Course on VLC concepts, Compilation of Accounts and use of VLC data by Audit	7-8
12	Workshop related to audit of DRDO	8
13	Administrative issues:	8-9
14	Induction course for newly appointed Accountants/ DEOs	9
15	Statistical sampling	9-11
16	Refreshers course on IFMS (its impact on process of accounting in A&E, Utilisation of IFMS data by Audit & Fundamental of PFMS) earlier CPMS	11-12
17	Value Added Tax	12-13
18	Workshop on Right to information Act, handling of Court cases and other legal aspects	13
19	Audit of Direct Tax	13-14
20	Indian Accounting Standards	14
21	Budget, FRBM, Government Accounts with latest developments including GFS (1986-2001-2014), accrual Accounting & role of GASAB	14-15
22	Workshop on High Value Contract & Contract Management (for Defence Audit offices)	15
23	Audit Reporting	16
24	Performance Auditing	16-17

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

General Management for Group B Officers  
Working days: 05

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

Financial Attest Audit Guidelines (FAAG) Module I  
Working days: 10

Day	Session	Topic
Day 1	I & II	Inauguration of the course & Ice-breaking session Indian Financial System: Fiscal Policy, Legislative control, Federal division of powers, Budget, Accounts, Audit, etc
	III & IV	Budget Meaning – Introduction, Annual Financial Statement, Financial Year, elements of a budget
Day 2	I & II	Budget Process - Budgetary control, New Service, New Instrument of Service, Vote on account, Supplementary, Re-appropriations, Excess grants, etc Budget Scope - Charged and Voted, Revenue and Capital expenditure
	III & IV	Compilation of Accounts – Introduction – Part I Consolidated Fund, Part II Contingency Fund, Part III Public Account and Coding system
Day 3	I & II	Compilation of Accounts – Overview of compilation in AG (A&E)
	III & IV	Compilation of Accounts – Account Current
Day 4	I & II	Compilation of Accounts – Works & Forest
	III & IV	Compilation of Accounts – Loans & Deposits
Day 5	I & II	Finance Accounts – Definition, Structure of Finance Accounts, Explanation of general checks to be exercised for preparation of Finance Accounts
	III & IV	Finance Accounts – Notes to Accounts in Finance Accounts, Headquarters instructions and linkage between statements
Day 6	I & II	Finance Accounts – Discussion on various statements of Finance Accounts

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topic
	III & IV	How to import Excel file to Idea Software
Day 7	I & II	Importing of Oracle Dump into IDEA software
	III & IV	Finance Account: Discussion on Suspense Accounts
Day 8	I & II	Code of Ethics and Gender sensitisation
	III & IV	Appropriation Accounts - points to be seen during audit of Appropriation Accounts and exercise
Day 9	I & II	Introduction to Finance Attest Audit Manual Introduction to Statistical Sampling - Types of Sampling - What is Monetary Unit Sampling? - Why Monetary Unit Sampling?
	III & IV	How to select vouchers for Audit – Simple Monetary Unit Sampling Method
Day 10	I & II	How to select vouchers for Audit – Multiple Monetary Unit Sampling Method
	III & IV	Exit test, summing up & valediction

Goods & Services Tax

Working days: 05

Day	Session	Topic
Day 1	I & II	Inauguration of the course & ice breaking session.
		Fundamentals of Public Sector ethics, Gender Sensitisation
	III & IV	Indirect Tax structure in India – Need for introduction of GST in India
Day 2	I & II	Concept of GST- Various types of GST Modules, GST experience in other countries and advantages of GST
	III & IV	Salient features of GST structure in India
Day 3	I & II	Challenges before Government about implementation of GST & Transitional provisions
	III & IV	Revenue Audit Manual- Discussion on PDP cases in respect of taxes subsumed in GST and procedure to be followed in deciding time barred cases
Day 4	I & II	GST- Rate structure and exemptions. Rates of GST in other countries & how GST would work in India
	III & IV	Impact of GST on Industries & other sectors – Changes in business strategies for service provider
Day 5	I & II	IT Audit/Compliance Audit in revenue sector- Data migration from existing structure to new structure with reference to subsumed taxes
	III & IV	IT strategy for GST network Origin of concept of GST and its implementation through IT network Concept of IT strategy and its planning GSTN and its advantages Summing up & valediction

Course Contents General Courses 2017-18

Workshop on Preparation of Finance & Appropriation Accounts, familiarisation with the new format of Finance Accounts & checks exercised in preparation of Annual Accounts

Working days: 03

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session State Level Economic reforms and major recommendations of Finance Commission Finance Accounts – Definition, structure of Finance Accounts, Explanation of general checks to be exercised for the preparation of Finance Accounts
	III & IV	Discussion on various statements of Finance Accounts, Notes to Accounts in Finance Accounts, Headquarters' instructions and linkage between statements
Day 2	I & II	Appropriation Accounts – Original, Supplementary, Re-appropriation, New Service New Instrument of Service and Structure of Appropriation Accounts
	III & IV	Audit of Finance & Appropriation Accounts Points to be seen during audit of Appropriation Accounts, Entry & Exit Conference with the State Finance Department
Day 3	I & II	New Formats of Finance Accounts Re-appropriation and audit comments thereon – purpose and use of such comments Data for CFRA (Combined Finance & Revenue Account)
	III & IV	Summing up and valediction

Induction course for newly recruited/promoted Auditors of Defence Audit

Working days: 15

Day	Session	Topics
Day 1	I & II	Ice Breaking Session Important functions of Indian Audit & Accounts Department , Overview of the organization
	III & IV	Learning on a new job Quickly, staff motivation and Human relation in organization
Day 2	I & II	CAG's DPC Act and Regulation on Audit and Accounts. Important Manuals of the Department.
	III & IV	Organizational structure, responsibilities and audit jurisdiction of O/o DGADS, PDADS Chandigarh & Pune. Manual of Audit Department Defence Services, Vol-I (A,B,C)
Day 3	I & II	Organizational structure, responsibilities and audit jurisdiction of PDA (Air Force), PDA (Navy). Manual of Audit Department Defence Services, Vol-II (AF & Navy)
	III & IV	An overview of Organizational setup and functions of Air Headquarters and its branches.
Day 4	I & II	Organizational set up, responsibilities and Audit Jurisdiction of DGA (OF) Kolkata.

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
		Manual of Audit Department Defence Services, Vol-III Factories.
	III & IV	An overview of the functions of ordnance Factory Board and various ordnance Factories.
Day 5	I & II	An overview of Inter-services Organisations in Ministry of Defence. Introduction to Accounting of stores and Labour in Factory.
	III & IV	Organization and setup of Army Command Headquarters and branches Organization, setup and function of Defence Research and development Organization
Day 6	I & II	Organizational set up and functions of MES and BRO.
	III & IV	Important aspects of Defence Works Procedure and BR Regulations
Day 7	I & II	Accounting of stores (Receipt, issue, expense) in Ordnance depots, ASC units.
	III & IV	Role, Responsibility and Working of Equipment depots in Air Force.
Day 8	I & II	An overview of the Organizational setup and function of Naval Headquarters/Coast Guard and its branches.
	III & IV	Functions and responsibilities of Material Organization in Navy.
Day 9	I & II	An overview of Organization, setup and function of Ministry of Defence An overview of the functions of Army Headquarters and its branches
	III & IV	Store Accounting Instructions in Defence
Day 10	I & II	Introduction to Financial Regulations (Defence) and delegation of Financial powers.
	III & IV	Role and Responsibility of various sections of DAD.
Day 11	I & II	General Financial rules and Delegation of Financial Powers.
	III & IV	CCS Conduct rules and CCS (CCA) Rules, Importance of Discipline and Punctuality
Day 12	I & II	Fundamental Rules/Supplementary rules HRA/TA Rules Leave Rules
	III & IV	Noting and Drafting, form and procedures of officials communications
Day 13	I & II	Introduction to computer MS Word
	III & IV	Computer Basics- MS Excel Power Point
Day 14	I & II	Introduction to IT Audit
	III & IV	Fundamental Rules/Supplementary rules pay Rules pension contribution Scheme
Day 15	I & II	Gender Sensitization Introduction to ISSAI Code of Ethics for Indian Audit and Accounts Department
	III	Stress Management
	IV	Evaluation & valediction

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

**Audit Evidence**  
Working days: 03

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Concept of Audit Evidence
	III & IV	Techniques of evidence gathering
Day 2	I & II	Techniques of evidence gathering
	III & IV	Audit Evidence in Financial Auditing Case study
Day 3	I & II	Audit Evidence in Performance Auditing Case study
	III	Audit Evidence in Compliance Auditing Case study
	IV	Exit test, summing up & valediction

**Settlement of Suspense and Remittance Balances and Maintenance of Broadsheets**  
Working days: 04

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session
	II & III	Concept of Suspense balances. Effect of suspense balances on Government Accounts. Their depiction in Finance Accounts of the State, Concept of remittances, Forest remittances, Remittances into treasury, Forest cheques and Other remittances (items adjustable by civil, items adjustable by forest). Procedure for settlement. Broadsheets of PW Remittances- Remittances into treasury, PW cheques, other remittances (item adjustable by civil and items adjustable by PWD).
	IV	Group discussion/Exercises
Day 2	I & II	Broadsheet of Treasury suspense- OB suspense, DAA Suspense. Reasons of outstanding and procedures for settlement of Broadsheets. Impact of IFMS implementation on suspense account Group discussion/Exercises
	III & IV	Voucher level computerisation, Generation of Broadsheet, Effectiveness of VLC in settlement of suspense balances to ensure accuracy in Government Accounts. Group discussion/Exercises
Day 3	I & II	Broadsheets of Deposit heads of accounts bearing interest and not bearing interest. Broadsheets of PLA. Analysis of difference and settlement of outstanding balances. Group discussion/Exercises
	III & IV	Broadsheet of long term advances- House Building Advance and Motor Car Advance. Reasons for outstanding balances under HBA Suspense and MCA Suspense. Broadsheets of PF Suspense and LA Suspense. Adverse Balance in Personal Deposit Accounts and clearance of Adverse Balance Group discussion/Exercises

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
Day 4	I & II	Accounting operations of Inter-Government transactions with monetary adjustments through R.B.I, Advise Procedure and Cash Settlement System, Broadsheets of PAO Suspense and procedure for maintenance of Broadsheet of RBS headquarters
	III	Broadsheets of CAO, RB Suspense, and Concept of RBD cash balances of state Government. Procedure for settlement of suspense balances, Broadsheet of cheques ,bills & RBD
	IV	Exit test, summing up & valediction

**Awareness of ISSAIs**

Working days: 03

Day	Session	Topics
Day 1	I & II	Inauguration of course Introduction to ISSAI and Level Two ISSAIs
	III & IV	ISSAIs on Financial Audit
Day 2	I & II	ISSAIs on Performance Audit
	III & IV	ISSAIs on Compliance Audit
Day 3	I & II	INTOSAI GOV 9100-9199
	III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction

**Audit of CERA and ACES**

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course Indirect Tax structure in India, Overview of Central Excise Act. Authority of levy of central excise duty, types of levies
	III & IV	Meaning of excisable goods, tariff classification, valuation under section 4 (Transaction value) and MRP exemptions
Day 2	I & II	Overview of CENVAT credit rules and its implementation
	III & IV	Net tax payable and maintenance of CENVAT accounts, input tax, input tax credit, output tax net tax payable
Day 3	I & II	Salient features of Service Tax, under the Act and rule position
	III & IV	Audit checks to be exercised while auditing central excise and service tax with reference to records maintained at CERA, ACES and auditee units
Day 4	I & II	Exemption remission of duty, offences penalties and refund of duty
	III & IV	Case studies on Fraud in Central Excise and Service tax in system of above taxation
Day 5	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit test, summing up & valediction

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Orientation course for newly appointed Auditors/DEOs/Stenographers for AG (Audit)  
J&K Office

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course Icebreaking session General Introduction to organisation of CAG
	II	CAG's Mandate as per Constitution of India Introduction to CAG's (DPC) Act 1971 Career prospects for Auditors/DEO's
	III & IV	Functioning of different wings of the office General office procedure, office hours, attendance, discipline, filing system, record management, leave rules etc
Day 2	I & II	Introduction to Government Accounts, Parts of Government Accounts viz Consolidated Fund, Contingency Fund and Public Account, Types of Accounts- Compiled & non-compiled accounts
	III & IV	Introduction to Appropriation and Finance Accounts
Day 3	I & II	Noting and drafting-General introduction
	III & IV	Noting and drafting- Practical exercises
Day 4	I & II	Introduction to CCS (Conduct) Rules
	III & IV	Introduction to CCS (CCA) Rules
Day 5	I & II	Introduction to Audit and audit procedures
	III & IV	Introduction to Compliance audit, Financial audit and performance audit with examples Exit test, summing up & valediction

Course on VLC concepts, Compilation of Accounts and use of VLC data by Audit

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course Importance of VLC Project and its various functions. Brief introduction to its various modules and Audit using VLC data
	III & IV	Master data, interface, system security, administration and a brief discussion on VLC hazards
Day 2	I & II	Capturing of LOP and Cash Accounts in VLC package and reconciliation of LOP/CA Impact on VLC data/processes consequent upon data import on integration/implementation of IFMS
	III & IV	Treasury Interface – impact IFMS implementation Accounting of Treasury a/c using VLC software : Capturing of data in Treasury Compilation Module, Processing and proving, deficiencies generally noticed in treasury accounts causing problems in proper accounting and remedial measures
Day 3	I & II	Accounting of Works & Forest accounts, Account Current, Debt Deposit and Remittances in VLC
	III & IV	Preparation of Annual Accounts in VLC & freezing of annual data, various reports that can be generated through VLC



Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
Day 4	I & II	Use of VLC Data for analysis (using queries) relating to various modules, Master data of Classification, Book, Treasury, Works & Forest
	III & IV	VLC Data analysis in respect of for suspense, Debt Deposit and Remittances heads
Day 5	I & II	Excel as data analytic tool, Import data from VLC to MS Excel- Features of Excel Conditional formatting Filter including Advanced filter Pivot Table Practical session on data analysis Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Summing up, evaluation & valediction

Workshop related to audit of DRDO

Working days: 02

Day	Session	Topics
Day 1	I	Inauguration of the course Overview of DRDO's functioning
	II	Procedures for Project Formulation/ Management in DRDO (PPFM) 2016
	III & IV	Purchase Management, 2006
Day 2	I & II	Stores Management Guidelines 2004
	III	Accounting Procedure & Role of Accounting Authority (JCDA) in DRDO
	IV	Audit of DRDO Projects Summing up, evaluation & valediction

Administrative issues:

Working days: 06

Day	Session	Topic
Day 1	I & II	Inauguration of the course Ice-breaking session Introduction to CCS Conduct Rules, 1964
	III & IV	Disciplinary proceedings, Departmental Inquiries Act, instructions for Inquiry officer, instructions for Presenting Officer. Double jeopardy- Parallel departmental action
Day 2	I & II	Guidelines for preparing extended panel in the case of promotions, validity of a panel, review of panels, security of official information & documents
	III & IV	Procedure for imposing penalties. Minor penalties, Major penalties' without an inquiry under Article 311(2) of Constitution and major penalties with protection of inquiry under Article 311(2) of Constitution
Day 3	I & II	(i) Case study on drafting an Inquiry report (ii) Group Discussion
	III & IV	Procedure to be followed by DPC: Selection method, Evaluation

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topic
		of Confidential Reports, Procedure with regard to retired employees, promotion of Officers on Deputation, sealed cover cases
Day 4	I & II	Overview to Right to Information Act 2005, historical background of Right to Information in different countries, Evolution of Right to Information Act in India
	III & IV	Importance of APARs, contents and manner of writing of APARs, Mention of warnings / reprimands in APARs, communication of APARs etc
Day 5	I & II	Confirmation & seniority in Government service
	III & IV	Concept of reservation in Government services & preparation of rosters
Day 6	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit test, summing up & valediction

Induction course for newly appointed Accountants/ DEOs

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course & ice-breaking session. Introduction to FR&SR (General Rules, TA Rules, Leave Rules), Pension Rules, Pay Rules, GFR & IT Awareness
	III & IV	Punctuality & Discipline, CCS Conduct & CCA Rules
Day 2	I & II	Compilation in AG (A&E) including compilation of Works, Forest, Loans & Advances, Deposits & Remittances etc
	III & IV	Introduction to VLC application software
Day 3	I & II	Introduction to Finance & Appropriation Accounts
	III & IV	Budget meaning, Introduction to Annual Financial Statement, Parts of Government Account, Consolidated Fund, Contingency Fund, Public Account
Day 4	I & II	Important functions of IA&AD and introduction to CAG's DPC Act 1971
	III & IV	Dak Management, noting & drafting, maintenance of diaries and office procedure
Day 5	I & II	Code of Ethics in IA&AD and Gender sensitization
	III & IV	Exit Test, summing up & valediction

Statistical sampling

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session Entry behaviour test Descriptive statistics: 1. What is data? ( Qualitative vs Quantitative data) 2. What is an Attribute? 3. Frequency distribution of data 4. Concept of random variable

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
	II	<ol style="list-style-type: none"> <li>1. Measure of Central Tendency (Mean, Median and Mode): Concept, measure &amp; applicability</li> <li>2. Measure of Dispersion (Range, Standard Deviation &amp; Coefficient of variation): Concept, measure &amp; applicability</li> </ol>
	III & IV	<ol style="list-style-type: none"> <li>1. Classical definition of probability: Concepts with examples</li> <li>2. Probability distribution (Binomial, Poisson &amp; Normal distribution): Concepts &amp; applicability</li> </ol> <p>Practical Using Excel/IDEA package to demonstrate different statistics using live data and interpret the statistics to draw conclusion about the distribution of the data</p>
Day 2	I	<ol style="list-style-type: none"> <li>1. What is Statistical Sampling?</li> <li>2. How it is different from judgmental and convenience sampling.</li> <li>3. Advantage of statistical sampling</li> <li>4. What is Random sampling &amp; concept of sampling frame?</li> </ol>
	II	<ol style="list-style-type: none"> <li>1. Different techniques of statistical sampling: Simple Random Sampling (SRS), Systematic Random Sampling: concepts, definition &amp; applicability</li> <li>2. Methodology of drawing samples using SRS &amp; Systematic (both Linear Systematic and Circular Systematic) using, (a) Random Number Table &amp; (b) IDEA package</li> <li>3. Estimation formulae for estimation of population average, total and proportion of an attribute &amp; corresponding estimation of standard errors: (Only the formulae to be stated, without proof)</li> </ol>
	III & IV	<ol style="list-style-type: none"> <li>1. Probability Proportional to Size (PPS) sampling: concept, definition &amp; applicability</li> <li>2. Different techniques of drawing samples for PPS design (Cumulative total method, Prof. Lahiri's method of drawing samples)</li> <li>3. PPS- Systematic sampling &amp; its method of drawing samples</li> <li>4. Estimation formulae for estimation of population average, total and corresponding estimation of standard errors &amp; concept of multiplier in sampling. (Only the formulae to be stated without proof)</li> <li>5. Problems on selection of samples &amp; evaluation of few characters of interest using SRSWR, SRSWOR, System, PPS, and PPS- systematic design</li> </ol>
Day 3	I & II	<ol style="list-style-type: none"> <li>1. Stratification in sampling</li> <li>2. Cluster Sampling</li> <li>3. Stratification vs. Cluster sampling</li> <li>4. Advantages of stratification.</li> <li>5. Estimation formulae under stratification</li> <li>6. Demonstrate with examples               <ol style="list-style-type: none"> <li>(i) Multistage statistical sampling with particular reference to two-stage sampling: concepts &amp; applicability</li> <li>(ii) Estimation formulae using two- stage design-1st stage as PPSWR and the 2<sup>nd</sup> stage as SRSWOR-SRSWOR in both the stages</li> </ol> </li> </ol>

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
	III & IV	Practical: Selection of samples under a two- stage stratified design from a given set of data & estimation of two characteristics of the population from the selected sample
Day 4	I & II	1. Audit Samples: (a) What is statistical Audit Sampling? (b) Its advantages in audit (c) Risk of statistical sampling 2. Attribute vs. Variable Sampling (a) Attribute sampling plan- determination of optimum sample size along with concepts of confidence level, precision & population deviation rate (b) Variable sampling plan- determination of optimum samples size along with concepts of confidence level, precision & population standard deviation (c) Un-stratified Mean Per Unit (d) Stratified Mean Per Unit
	III & IV	1. Concept of alpha & beta risk & their relevance in audit hypothesis testing 2. Concept of tolerable mis-statement & materiality in audit hypothesis testing 3. Compliance test vs. Substantive test in audit 4. Monetary Unit Sampling (MUS) & demonstration of planning and selection of samples using IDEA 5. Practical example of selection of samples using IDEA-MU
Day 5	I & II	Risk assessment & sampling in audit 1. Risk based analysis & the risk model in audit 2. Risk perception as input to statistical sampling 3. Case Studies Discussion on risk assessment and statistical sampling with Case studies
	III & IV	Code of Ethics in IA&AD and Gender sensitisation Exit test, summing up & valediction

Refreshers course on IFMS (its impact on process of accounting in A&E, Utilisation of IFMS data by Audit & Fundamental of PFMS) earlier CPMS

Working days: 05

Day	Session	Topics
Day 1	I & II	Introduction to IFMS, A brief history. Department's objective/Goal to Introduce IFMS. Expectation of the Stakeholders. Challenges & benefits of IFMS Integrated work flow of the project
	III & IV	Modules and Growth ,Integrated Work Flow, Extents and Outreach, Integration with other e-Gov. projects ,Cost effectiveness ,Outcomes and Impacts ,Usages of emerging Technologies ,Cyber Security Measures & IT Infrastructure
Day 2	I & II	Integration with VLC Software - integrated financial functions, Planning, Budgeting, Expenditure management, Revenue management, Pensions, MIS & other functions. Integration across

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
		Government Departments & other Stakeholders (employees, pensioners, RBI, Banks, AG & others)
	III & IV	Fundamental of PFMS (earlier CPMS)
Day 3	I & II	BEAMS - Budget Estimation, Allocation, Monitoring System (VITRAN) Treasury Net - Computerisation and linking of all the State treasuries with central server Treasury Module (RAJKOSH)
	III & IV	GRAS- Government Receipt Accounting System, Virtual Treasury including e-Challan module with Department's objective/Goal to Introduce it. GRIPS (Government Receipt Portal System) Pay Manager & other Modules of IFMS
Day 4	I & II	Utilisation of IFMS data by Audit & Audit of IFMS Environment Checks and validation exercised, revised procedures adopted on implementation of IFMS i.e secondary compilation process
	III & IV	Impact Analysis on Budgets, Receipts, Expenditure, Payroll, Employee Claims Pensions, Accounts, Fund Management, Audit, Reporting Introduction to available On line Reports
Day 5	I & II	Public Services - Birth Certificate, Death Certificate, Caste Certificate, Trade Certificate, Residence Certificate, Tax Assessment Register Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Summing up, evaluation and valediction

Value Added Tax  
Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Tax structure in India, Indirect Tax Structure in India- Need for rationalisation
	III & IV	VAT- International experience Design of VAT structure of J&K
Day 2	I & II	A Typical VAT Act 2005 of J&K
	III & IV	Important Definition under VAT Act Liability, registration & schedules
Day 3	I & II	Net Tax Payable & maintenance of VAT Accounts, Input Tax Credit, Output Tax, Net Tax payable
	III & IV	Maintenance of A/C by transporters. Inspection, search and seizure of A/Cs. Measures to regulate transport of goods & imposition of penalty
Day 4	I & II	Scrutiny & verification of returns. Assessment under VAT Act- Recovery proceedings Refunds. Case study on evasion under the VAT System
	III & IV	Audit of VAT. Case studies on fraud in VAT system of Taxation
Day 5	I & II	Audit Manual, Legal provision relating to audit, types of audit.

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topics
		frequency of audit, Preparation for audit, conduct of audit, measuring the result of audit & audit information
	III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction

Workshop on Right to information Act, handling of Court cases and other legal aspects

Working days: 02

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

Audit of Direct Tax

Working days: 05

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

Regional Training Institute, Jammu  
Course Contents General Courses 2017-18

Day	Session	Topic
		44AD, 44AE and 44AF
	III & IV	Code of Ethics in IA&AD and Gender sensitisation General discussion & valediction

**Indian Accounting Standards**

Working days: 03

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Ind AS 101-First time adoption of Indian Accounting Standards The Companies (Indian Accounting standards) Rules, 2015- General Introduction
	III & IV	Ind AS 1-Presentation of Financial Statements, Ind AS 2- Inventoris, Ind AS 37-Provisions, Contingent Liabilities & Contingent Assets
Day 2	I & II	Ind AS 113-Fair Value Measurement , Ind AS 10-Events after the Reporting Period, Ind AS 7-Statement of Cash Flows
	III & IV	Ind AS 20-Accounting for Government Grants and Disclosure of Government Assistance, Ind AS 19-Employees Benefits, Ind AS 23-Borrowing Costs, Case studies/exercises
Day 3	I & II	Ind AS 33-Earnings per Share, Ind AS 110-Consolidated Financial Statements, Ind AS 12- Income Taxes, Case studies/exercises
	III & IV	Ind AS 105 Non-current Assets held for Sale and Discontinued Operations, Ind AS 34-Interim Financial Reporting, Ind AS 38- Intangible Assets, Ind AS 36-Impairment of Assets

**Budget, FRBM, Government Accounts with latest developments including GFS (1986-2001-2014), accrual Accounting & role of GASAB**

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course Budget document, main features of FRBM and latest developments in Budget such as Railway Budget merger, discarding of plan-Non plan Classification of expenditure, preponement of Budget cycle and other important reforms under consideration
	III & IV	The main divisions of Government Accounts; The main features of how the Government transactions are exhibited in final Accounts
Day 2	I & II	Introduction to Accrual Accounting System – GASAB and its role on development of Government Accounting Standards for implementation of accrual accounting system, IGASS, IGFRSS, IFMS
	III & IV	Compilation of Accounts in the A&E Offices and impact of IFMS
Day 3	I & II	Accounting operations of all Inter-Government transactions with monetary adjustments through RBI Advice Procedure and Cash Settlement System

Course Contents General Courses 2017-18

Day	Session	Topics
	III & IV	Accounting of transactions under the Debt, Deposit and Remittance Heads and check exercised in A&E Offices & clearance of Suspense balances
Day 4	I & II	Preparation of Finance and Appropriation Accounts, Objective and concepts underlying financial statements and understanding the New Format of Finance Accounts
	III & IV	Role and Objectives of PFMS (Public Financial Management System)
Day 5	I & II	Introduction to GFS Manual-2001, what are the uses of GFS, Purpose, Features of GFS System, Coverage of GFS System, The analytical framework of GFS
	III & IV	Code of Ethics in IA&AD and Gender sensitization Summing up & valediction

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

Working days: 03

Day	Session	Topics
Day 1	I & II	Inauguration of the course Capital Acquisition- Acquisition process involving various functions for schemes categorised as 'Buy', 'Buy & Make with ToT' and 'Buy & Make (Indian)'
	III	Capital Acquisition- Acquisition process involving various functions under 'Make' procedure and acquisition under Fast Track Procedure
	IV	General/special conditions of works contract (MES/MAP)
Day 2	I	Revenue Procurement- Objective & policy, source, quality & tendering
	II	Revenue Procurement - Evaluation of quotations & price reasonability, approval process & conclusion of contract including conditions of contract
	III	Revenue Procurement - Concept of foreign contract, contract with PSUs & standard conditions of foreign contract
	IV	Revenue Procurement - Familiarisation with Pre Dispatch Inspection (PDI), schedule of delivery, role of DGQA, familiarisation with payment terms, option clause, letter of credit, bank guarantee, security deposit
Day 3	I	Familiarisation with Defence Work Procedure (DWP) and Married Accommodation Project (MAP), RAR payment
	II	Extension, amendment and deviation (works / stores / equipment contract), termination of contract, forfeiture of security deposit, blacklisting of contractor, risk & cost contract
	III	Completion of contract, final payment, return of security, withholding of amount for warranty period
	IV	Exit test, summing up & valediction



**Audit Reporting**

Working days: 03

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session Introduction to Audit Reporting, covering key aspect of audit reporting as detailed in Level 2 and Level 3 of ISSAIs
	II	Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4100
	III & IV	Components of Audit Paragraph with focuses of components of a paragraph in a report - Audit criteria - Condition (evidence) - Cause - Effect - Audit conclusion - Recommendation
Day 2	I & II	Link between Report, audit objectives & working paper with emphasis on linkage between audit objectives identified at the planning stage & the audit report -Audit objectives and issue analysis -Reporting against audit objective -Working paper -Linkage between report, audit objective & working paper
	III & IV	Balanced & fair reporting with focus on -Characteristics of audit evidence -Consideration of audited agencies' response & views
Day 3	I & II	Audit Report- language and structure: - Audit memos, inspection reports & audit reports - Sequencing audit findings and structuring and audit paragraph - Common pitfalls in the language used in audit reports
	III	Style Guide, focus on the key requirements of the Style Guide issued by the Headquarters' office
	IV	Exit test, summing up & valediction

**Performance Auditing**

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course, Ice-breaking session Introduction to Performance Audit, mandate for Performance Audit, 3 E's concept, specific nature of Performance Audit and programme evaluation etc. What was the earlier method? What is the new one?
	III & IV	Performance Audit for selected subject: Performance Audit Plan, understanding the programme, audit organisation and environment, understanding the subject, risk analysis. Hands-on exercise

Regional Training Institute, Jammu  
 Course Contents General Courses 2017-18

---

Day	Session	Topics
Day 2	I & II	Performance Audit for selected subject: Pilot study, preliminary survey criteria, Role of criteria in Performance Audit, development of guidelines etc
	III & IV	Implementation of Performance Audit on the selected subject- Audit engagement process, entry conference, development of audit questions and audit programmes, development of findings, recommendations, communication of findings, audit memoranda Discussion papers, exit conference etc
Day 3	I & II	Hands-on exercises Group discussion on implementation of Performance Audit
	III & IV	Evidence & documentation
Day 4	I & II	Evidence: Types & sources Exercise/ group discussion
	III & IV	Reporting process. Discussion & case study
Day 5	I	Supervision, review & quality control
	II & III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction