Training Programme General Course Contents 2021-22

ACCOUNTS COURSES

1. **Course Title** : **Government Accounts-the Process Flow, Accrual Accounting, VLC, PW/Forest Accounts, and Account Current Module and Audit Module of VLC (Practical sessions)**

2. **Date** : 05.04.2021 to 09.04.2021

3. **Duration** : 5 days

4. **Location** : Regional Training Institute, Shillong

5. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives**

   The course aims at introducing participants to different steps involved in Govt. Accounting and flow and exhibition of transactions in the annual accounts.

7. **Programme Content and Structure**

   An Introduction to Government Accounts Government Accounts – Rationale and Philosophy, Preparation of Budget, Accrual System of Accounting and transition of Govt. Accounts towards Accrual System of Accounting, An Overview of VLC, Accounting of Debt, Deposits and clearance of Suspense Balances in the VLC environment, Accounts of PW/Forests, Accounting of Grants in Aid/Loan from the Central Govt., Managing Public Account and DDR heads and Ethics and Values in Public Governance.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Accountants/Sr. Accountants and AAOs of Accounts Offices dealing with the Compilation and Finalization of Monthly and Annual Accounts of the Government.

10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of the IA&AD.

    ii. **Feedback on previous Course:** This course was conducted online and rated 4.46 on a scale of 1 to 5 by the participants.

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1. **Course Title :** **Inspection of Treasuries and IT Audit on Inspection of Treasuries, Data extraction including visit to a Treasury**

2. **Date** : 07.06.2021 to 11.06.2021

3. **Duration** : 5 days

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The course aims to help participants, idea about the records to be checked while Inspecting a Treasury and conducting IT Audit of Treasuries.

7. **Programme Content and Structure:**

   Objective and Importance of Treasury Inspection, Duties and responsibilities of Treasury Officer and DDOs, Procedure for maintenance of Accounts of Treasuries, Reconciliation with Banks, Heads involved and reflection in accounts of the differences. Drafting of Treasury Inspection Report, case studies of Treasury Inspection. Definition of IT Audit, Objectives of IT Audit and Mandate for IT Audit and Ethics and Values in Public Governance.

8. **Methodology:** Lectures, Presentation, Interactive sessions, Case studies and Course-end test.

9. **Target Participants:** Sr. Accountants to SAOs of Accounts offices who will be conducting Treasury Inspection during the year.

10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of the IA&AD and also from State Govt. (both in-service and retired).

    ii. **Feedback on previous Course:** This course was conducted online and rated 4.25 on a scale of 1 to 5 by the participants.

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1. **Course Title : Induction course for newly Recruited/Promoted Accountants.**
2. **Date**   : 21.06.2021 to 03.07.2021
3. **Duration**   : 12 days.
4. **Location**   : Regional Training Institute, Shillong.
5. **Programme Background:** The Induction course for newly recruited Accountants, is being conducted based on projected training requirement of User Offices of RTI Shillong. As discussed in the RAC Meeting of RTI Shillong the course has been designed as per Training Need Analysis.
6. **Learning Objective:**

    The course aims to equip the participants with knowledge on the various work carried out in the Accounts and Entitlement and Audit offices.
7. **Programme Content and Structure:**

    The course content and structure, as communicated by Headquarters, include Introduction to the Department, Position of C&AG as per the Constitution, Record Maintenance, Statutory provisions on Government Accounts and related powers, Conditions of Service of C&AG, Nature of work done in A&E offices, Introduction to Government Accounts and Treasuries, Regulatory provisions of relevance to A&E, Regulations on Government Accounting, GFR, Rules of Procurement, FRSR, Soft Skills, GAR, Noting and Drafting, MS Word and MS Excel, MSO (A&E), Ethics and Etiquette, Accounts of Public Works and Forests, Leave Rules, Pension Rules, NPS, Account Code for AsG.
8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
9. **Target Participants:** Newly recruited/Promoted Accountants of users' offices.
10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising Group 'A' and Group 'B' officers of IA&AD.

    ii. **Feedback on previous course:** This Course is being conducted for the first time exclusively for newly recruited/promoted Accountants in 2021-22.

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AUDIT COURSES

1. **Course Title** : **Performance Audit and Thematic Audit.**

2. **Date** : 26.04.2021 to 30.04.2021.

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The course aim to equip the participants with various techniques involved in the execution of Performance Audit and Thematic Audit, besides priming on the common PA topics as per the Annual Audit Plans of the user offices.

7. **Programme Content and Structure:**

   Provisions of the Performance Audit Guidelines, 2014 including Statistical Sampling, Hands on exercises on formulating Audit Objectives, Audit Design Matrix, gathering Evidence, developing Audit Conclusions and Recommendations. Sensitisation by Experts on the Common PA topics to be conducted during the year as per the Annual Audit Plans of the user offices.

8. **Methodology:** Lectures, Presentations, Interactive Sessions and Course-end test.

9. **Target Participants:** Sr. Auditors to GOs who are members of Audit Teams conducting Performance and Thematic Audits during the year.

10. **Additional Information:**

    i. Faculty: The faculty will be drawn from resource pool comprising of Group 'A' & 'B' Officers of the IA&AD and subject experts from Central and State Govt. Departments.

    ii. Feedback on previous Course: This course was conducted online and rated 4.55 on a scale of 1 to 5 by the participants.

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1. **Course Title :** **Audit of Fraud, Corruption and Fraud Detection Techniques.**

2. **Date** : 10.05.2021 to 13.05.2021.

3. **Duration** : 3 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme on Audit of Fraud, Corruption and Fraud Detection Techniques is being conducted based on projected training requirement of User Offices of RTI Shillong. As discussed in the RAC Meeting of RTI Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   (i) The aim of the programme is to equip the participants with knowledge on how to recognize red flags and handle cases of fraud and corruption as per the C&AG's Standing Orders in this regard.

   (ii) At the end of the course:
   ➢ The participants will also learn about characteristic of Fraud and Corruption, Fraud Awareness, Vigilance about Fraud in the audit of Financial Statements, Performance Audit and Receipt Audit etc.

7. **Programme Contents & Structure:**
   ➢ CAG's standing order in relation to cases of fraud and corruption.
   ➢ Fraud examination Characteristics of fraud and corruption and types Respective responsibilities of management and audit.
   ➢ Considerations of fraud in audit of financial statements/performance audits/receipt audit/audit of World Bank and other externally assisted projects.
   ➢ Professional skepticism, Fraud awareness at the audit planning stage.
   ➢ Vigilance about fraud at audit execution stage, Audit Evidence.
   ➢ IT fraud, Documentation, Reporting and follow-up. 'Red flags' for possible fraud and corruption.

8. **Methodology :** Lectures, Presentation, Interactive sessions and course end test.

9. **Target Participants:** Sr. Auditors to GOs working in the different field Audit offices may be nominated for the course.

10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD (both in service and retired).

    ii. **Feedback on previous Course:** This course was rated 4.6 on a scale of 1 to 5 by the participants during 2019-20, when the course was last conducted.

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1. **Course Title :** **Companies Act 2013, Balance Sheet Audit and Applicable Indian Accounting Standards (IND-AS).**

2. **Date** : 14.06.2021 to 18.06.2021

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong

5. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:** The aim of the course is to equip the participants with enhanced knowledge in Accounting and Audit with respect to the Companies Act, 2013 and Indian Accounting Standards (IND AS) issued by ICAI.

7. **Programme Content and Structure:**

   Salient provisions of the Companies Act 2013, Statutory authorities under Act, Concepts of interest for Balance Sheet Audit and provisions of the applicable IND-AS.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course end test.

9. **Target Participants:** Sr. Auditors to SAOs who are primarily from the Commercial Audit Wing and involved in audit of Public Sector Undertakings.

10. **Additional Information:**

   iii. **Faculty:** The faculty will be drawn from IA&AD, PSUs and Professional Chartered Accountants.

   iv. **Feedback on previous Course:** This course was rated 4.2 on a scale of 1 to 5 by the participants during 2019-20, when it was last conducted.

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1. **Course Title** : **Awareness of IFPP, DPC Act, Regulations, Auditing Standards, Risk Based Audit including Sampling, Audit Evidence and Reporting**

2. **Date** : 12.07.2021 to 16.07.2021

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objective:**

The course aims to equip the participants with awareness of the INTOSAI Framework of Public Pronouncements, the legal mandate of the C&AG including provisions of the DPC Act, Regulations on Audit and Accounts and the provisions of the Auditing Standards besides the techniques of Risk Based Audit, Sampling, importance of Audit Evidence and Reporting.

7. **Programme Contents & Structure:**

Introduction to INTOSAI, FIPP and IFPP, Mandate of C&AG, provisions of the C&AG's DPC Act, important provisions of the Regulations on Audit and Accounts, 2020, Salient features of the C&AG's auditing Standards, Risk Based Audit Approach, Sampling techniques, Audit Evidence and Reporting.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Sr. Auditors to SAOs in Audit Offices engaged in Works, Contracts and PPP Audit.

10. **Additional Information:**

    i. **Faculty:** The Faculty would be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD (both in service and retired) and subject experts.

    ii. **Feedback on previous Course:** The course on Awareness of ISSAI, Audit Evidence and Reporting was rated 4.70 on a scale of 1 to 5 by the participants while the course on Risk Based Audit Approach including Sampling was rated 4.18 on a scale of 1 to 5 by the participants during the year 2019-20, when it was last conducted.

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1. **Course Title :** **Preparation and Certification of Finance Accounts and Appropriation Accounts including Financial Attest Audit Manual (FAAM), Central Audit Approach and Accounting Standards issued by GASAB.**

2. **Date** : 23.08.2021 to 28.08.2021.
3. **Duration** : 6 days.
4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** This training programme is based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The objective of the course is to make the participants aware about the steps involved in preparation of Finance Accounts and Appropriation Accounts and checks to be applied for Certification of the Accounts including Central Audit Approach and application of FAAM.

7. **Programme Contents & Structure:**

   Responsibilities of C&AG in Compilation of Government Accounts, Appropriation Acts, Analysis of Budget Estimates, Appropriation Audit Register, Preparation and Structure of Finance Accounts and Appropriation Accounts, and checks to be exercised while preparing Finance and Appropriation Accounts. Certification of Finance and Appropriation Accounts by the Audit, Objectives and scope of Central Audit.

8. **Methodology:** Lectures, Presentation, Interactions and Course-end test.

9. **Target Participants:** Sr. Auditors/Sr. Accountants to SAOs working in Accounts and Audit offices dealing with preparation and certification of Finance Accounts and Appropriation Accounts.

10. **Additional Information:**

   i. **Faculty:** The Faculty would be drawn from resource pool comprising of Group 'A' and 'B' officers of IA&AD (both in service and retired).

   ii. **Feedback on previous Course:** This course was conducted online and rated 4.63 on a scale of 1 to 5 by the participants.

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1. **Course Title** : **Accounting and Auditing of GST.**

2. **Date** : 27.09.2021 to 01.10.2021.

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The course aims to help participants get an idea about the Accounting and Auditing of GST.

7. **Programme Content and Structure:**

   Introduction to GST, Scope of supply, Levy and Collection of Taxes, Exemptions, Classification of goods and services, Rates of tax, Place of supply, Time and Value of supply, Registration, Migration of taxpayers, Tax invoices, Accounts and Records, Input tax credit, Invoice matching and Transitional provisions, Returns and Payment of Taxes, Electronic ledgers, TCS, TDS and RCM, Refunds, Assessments, Audit, search, seizure etc., Demands and Recovery and GST Tax accounting, Role of C&AG in GST regime, Data Access, Analysis and sampling

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Sr. Accountants/Sr. Auditors to SAOs who will be engaged in GST related Accounting and Auditing work.

10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of the IA&AD and officers from the CGST and SGST.

    ii. **Feedback on previous Course:** This course was conducted online and rated 4.76 on a scale of 1 to 5 by the participants.

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2. **Course Title : Noting and Drafting of Audit Memos/IR/Review Notes/Draft Paragraph/ Reviews**

3. **Date** : 04.10.2021 to 08.10.2021

4. **Duration** : 5 days

5. **Location** : RTI Shillong

6. **Programme Background:** This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

7. **Learning Objectives:**

   The course aims to equip the participants with the knowledge of office procedures and style of Noting and Drafting of Correspondences including Audit Memos, Inspection Reports, Draft Paragraphs and Audit Reports.

8. **Programme Course Content:**

   Noting and Drafting of D.O. letters and other forms of correspondences, Office Procedure, drafting of Audit Memos, Inspection Reports, Draft Paragraphs and preparation of Chapter 1 in the Revenue and Commercial Audit Reports.

9. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

10. **Target Participants:** Sr. Auditors/ Sr. Accountants to SAOs working in Audit Offices.

11. **Additional Information:**

   i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD both in-service and retired.

   ii. **Feedback on previous Course:** This course was conducted online and rated 4.57 on a scale of 1 to 5 by the participants.

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1. **Course Title :** **Preparation of State Finance Audit Report (SFAR) and Role of FINAT in the Preparation of SFAR as per Draft Guide to preparing SFAR 2020, Certification of Centrally Sponsored Scheme, World Bank, Externally Aided Projects.**

2. **Date :** 01.11.2021 to 05.11.2021

3. **Duration :** 4 days

4. **Location :** Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The course aims at introducing the participants to the purpose for which Report on State Finances is prepared every year.

7. **Programme Content and Structure:**

   Concept of Public Finance and issues to be analyzed in SFAR, Structure of SFAR – linkage of Chapter –I and with Finance Accounts; Chapter-II and its linkage with the Appropriation Accounts; Chapter-III of Report on State Finances including AC/DC bills, Utilization certificates, suspense and remittance, Fiscal Responsibility and Budget Management Act, Draft Guide to preparing SFAR 2020, Certification of Centrally Sponsored Scheme, World Bank and Externally Aided Projects.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course end test.

9. **Target Participants:** Sr. Auditors to SAOs engaged in preparation of SFAR in Audit offices.

10. **Additional Information:**

    i. Faculty: The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of the IA&AD.

    ii. Feedback on previous Course: This course was conducted online and rated 4.25 on a scale of 1 to 5 by the participants.

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1. **Course Title** : **Accounts and Audit of PRIs and Urban Local Bodies/Municipal Corporation**

2. **Date** : 15.11.2021 to 17.11.2021

3. **Duration** : 3 days

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

The course aims to introduce the participants to the Constitutional provisions for PRIs/ULBs, the accounting mechanisms and relevant audit provisions.

7. **Programme Contents and Structure:**

Constitutional provisions in respect of PRIs and ULBs, Structure of PRI Accounts, General principles regulating the audit of special schemes, Central/State Schemes implemented through ULBs, Municipal Fund, Grants, Loans and their accounting system.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Sr. Auditors to SAOs working in audit offices and engaged in audit of PRIs and ULBs.

10. **Additional Information:**

   i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD and subject experts.

   ii. **Feedback on previous Course:** This course was conducted online and rated 4.30 on a scale of 1 to 5 by the participants.

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1. **Course Title :** **Audit of Autonomous District Councils, Central and State Autonomous Bodies including Universities/KVs, and Preparation of SAR**

2. **Date** : 06.12.2021 to 10.12.2021.

3. **Duration** : 5 days

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

    The course aims to introduce the participants to the Constitutional provisions for Autonomous District Councils, the accounting system and relevant audit provisions, besides the accounting system and format of accounts for Central Autonomous Bodies including Educational Institutions, their audit and preparation of Separate Audit Report.

7. **Programme Contents and Structure:**

    Background and salient features of ADCs including the provisions of Sixth Schedule to the Constitution of India, Accounting System of ADCs, Financial and Compliance Audit, Challenges and Reporting on Audit of ADCs, Uniform format of accounts for Central Autonomous Bodies, Applicable Accounting Standards issued by ICAI, Audit and preparation of Separate Audit Report.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Sr. Auditors to SAOs working in audit offices and involved in audit of ADCs and Autonomous Bodies.

10. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD and subject experts.

    ii. **Feedback on previous Course:** The course on Audit of ADCs was conducted online during the previous year and was rated 4.60 on a scale of 1 to 5 by the participants.

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1. **Course Title** : **Compliance Audit, Environment Audit and Sustainable Development.**

2. **Date** : 17.01.2022 to 21.01.2022.

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objective:**

The aim of the course is to appraise the participants on the salient features of Compliance Audit besides the importance, objectives and purpose of Environment Audit and Sustainable Development.

7. **Programme Contents & Structure:**

➢ Salient features of Compliance Audit – the Audit process, planning, conduct, reporting and follow-up of Compliance Audits.

➢ Environmental Auditing (EA) and Sustainable Development- Application of INTOSAI Auditing standards and INTOSAI Auditing guidelines on EA and sustainable development.

➢ How EA differs from other Audits.

➢ CAG's Audit Mandate, Jurisdiction, Scope on EA.

➢ Audit of International Environmental Accords- Global perspective-INTOSAI experience on audit of compliance of International Environmental Accords.

➢ Audit of legislative compliance by SAI India in respect of commitment corresponding to International Environmental Accords.

➢ SAI India's audit of Legislative compliance-Norms/standards/criteria, Creation of Central/State Pollution Control Boards as Regulatory Body- their audits- Performance audit, Compliance audit and Financial audit.

➢ Audit of Environmental issues –INTOSAI guidelines and experience on Audit of Water, Air, Noise, Biodiversity issues – salient features. SAI India's experience on Audit of water.

➢ Waste management – Environmental issues effects on living beings due to non-management of wastes.

➢ Environment Management System (EMS) ISO 14001:1996.

8. **Methodology:** Lectures, Presentation, Interactive sessions and course end test.

9. **Target Participants:** Sr. Auditors to SAOs working in the different field Audit offices may be nominated for the course.

10. **Additional Information:**

     i.   **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD.

     ii. **Feedback on previous Course:** The course on Environmental Audit and Sustainable Development was rated 4.45 on a scale of 1 to 5 by the participants during the year 2019-20, when the course is last conducted.

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1. **Course Title** : **Audit of Public Works Projects, Tender, Contracts and Public Private Partnership Projects.**

2. **Date** : 07.02.2022 to 11.02.2022

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objective:**

   The course aims to equip the participants with enhanced knowledge and skills for Audit of Public Works Tender, Contracts and Public Private Partnership Projects.

7. **Programme Contents & Structure:**

   Introduction to Works Audit, Accounting Mechanism of Public Works Departments. Estimates, designs, drawings, Contour Maps, Schedule of Rates, Measurement Books, Features of Contract and Agreements. Overview, Types and Audit of Public Private Partnership (PPP) Projects.

8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

9. **Target Participants:** Sr. Auditors to SAOs in Audit Offices engaged in Works, Contracts and PPP Audit.

10. **Additional Information:**

    i. **Faculty:** The Faculty would be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD (both in service and retired) and subject experts.

    ii. **Feedback on previous Course:** The course was rated 4.60 on a scale of 1 to 5 by the participants during the year 2019-20, when it was last conducted.

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1. **Course Title : Induction course for newly Recruited/Promoted Auditors.**
2. **Date :** 21.02.2022 to 05.03.2022
3. **Duration :** 12 days.
4. **Location :** Regional Training Institute, Shillong.
5. **Programme Background:** The Induction course for newly recruited Auditors, is being conducted based on projected training requirement of User Offices of RTI Shillong. As discussed in the RAC Meeting of RTI, Shillong the course has been designed as per Training Need Analysis.
6. **Learning Objective:**

    The course aims to equip the participants with knowledge on the various work carried out in the Audit offices.

11. **Programme Content and Structure:**

    The course content and structure, as communicated by Headquarters, include Introduction to IA&AD, INTOSAI, C&AG's website, Constitution of India and DPC Act, Regulations on Audit & Accounts, Service & Administrative matters, Manual of General Procedure, Budget formulation, CSS (Conduct) Rules, CCS (CCA) Rules, Pension & NPS, Leave Rules, TA Rules, MSO (Audit), Compliance & Performance Auditing Guidelines, Government Accounting, MS Excel, Noting & Drafting, e-Office, Gender Sensitisation and Code of Ethics for IA&AD.

12. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

13. **Target Participants:** Newly recruited /Promoted Auditors of users' offices.

14. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising Group 'A' and Group 'B' officers of IA&AD.

    ii. **Feedback on previous course:** This Course is being conducted for the first time exclusively for newly recruited/promoted Auditors in March 2021.

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GENERAL COURSES

1. **Course Title** : **Disciplinary Proceedings, Legal Issues and handling of Court Cases, Estate Matter, Entitlements, Gender Sensitisation, Right to Information (RTI) and Code of Ethics in IA&AD.**

2. **Date** : 17.05.2021 to 21.05.2021

3. **Duration** : 5 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** The training programme is being conducted based on training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

   The course aims to make the participants understand the procedures involved in handling of Court Cases, Estate Matters, Entitlements, Administrative Matters, framing of Charge Sheet, Suspension and procedures for Appeals, Revision and Review under CCS (CCA) Rules 1965 besides the provisions of RTI Act 2005 and Code of Ethics in IA&AD.

7. **Programme Content and Structure:**

   CCS (Conduct) Rules, 1964, Legal issues and handling of Court Cases, Estate Matters, Entitlement and Administrative Matters, CCS (CCA) Rules 1965, Provisions of RTI Act, 2005 and Code of Ethics in IA&AD.

8. **Methodology:** Lectures, Presentation, Interactive sessions, case study and Course-end test.

9. **Target Participants:** Sr. Accountants/Sr. Auditors to SAOs.

10. **Additional Information:**

   i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of the IA&AD.

   ii. **Feedback on previous Course:** The course was rated 4.90 on a scale of 1 to 5 by the participants during the year 2019-20 when the course was last conducted.

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1. **Course Title :** **Induction course for newly Recruited/Promoted DEOs.**

5. **Date :** 26.07.2021 to 07.08.2021

6. **Duration :** 12 days.

7. **Location :** Regional Training Institute, Shillong.

5. **Programme Background:** The Induction course for newly recruited DEOs, is being conducted based on projected training requirement of User Offices of RTI Shillong. As discussed in the RAC Meeting of RTI Shillong the course has been designed as per Training Need Analysis.

6. **Learning Objective:**

The course aims to equip the participants with knowledge on the various work carried out in the Accounts and Entitlement and Audit offices.

15. **Programme Content and Structure:**

The course content and structure, as communicated by Headquarters, include Introduction to the Department, Leave Rules, NPS, Role and functions of A&E and Audit, Noting and Drafting, Record Maintenance, CCS (Conduct) Rules & CCS (CCA) Rules, FRSR, Pension Rules, Soft Skills, Computer Hardware and Software, Internet and e-mail, Networking and Internet security, MS Word, Powerpoint and Excel, e-Office, VLC System, SAI Pension, Code of Ethics for IA&AD.

16. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.

17. **Target Participants:** Newly recruited/Promoted DEOs of users' offices.

18. **Additional Information:**

   i. **Faculty:** The faculty will be drawn from resource pool comprising Group 'A' and Group 'B' officers of IA&AD.

   ii. **Feedback on previous course:** This Course is being conducted for the first time exclusively for newly Recruited/Promoted DEOs in 2021-22.

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1. Course Title **:** **Common Administrative Issues, iBEMS, Income Tax Calculation, TDS procedure, Reservation Roster, Writing of APAR, Procurement from GeM and NPS**

2. Date **:** 09.08.2021 to 13.08.2021

3. Duration **:** 5 days.

4. Location **:** Regional Training Institute, Shillong.

5. Programme Background: This training programme is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. Learning Objectives:

The course aims at imparting the participants with the knowledge of Administrative Issues, Income tax calculation and procurement through Government e-marketing.

7. Programme Content and Structure:

Office Budgeting Departmental Accounting System, GFR 2017, Delegation of Financial Powers Rules, 1978, Gender Sensitization, APAR, DPC, Post Based Rosters, IFPP, Code of Ethics in IA&AD, Selected Case Laws on CCS (CCA) Rules 1965

8. Methodology: Lectures, Presentation, Interactive sessions, Case studies and Course-end test.

9. Target Participants: Sr. Accountants/Sr. Auditors to SAOs.

10. Additional Information:

i. Faculty: The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers (both in service and retired) and subject experts.

ii. Feedback on previous Course: This course was conducted online and rated 4.30 on a scale of 1 to 5 by the participants.

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1. **Course Title** : **Induction course for Newly Promoted AAOs/SAS passed officials.**

2. **Date** : 13.09.2021 to 24.09.2021.

3. **Duration** : 10 days.

4. **Location** : Regional Training Institute, Shillong.

5. **Programme Background:** This training programme on Induction course for newly promoted AAOs/SAS passed officials is being conducted based on projected training requirement of User Offices of RTI, Shillong. As discussed in the RAC Meeting of RTI, Shillong, the course has been designed as per Training Need Analysis.

6. **Learning Objectives:**

    The course aims to impart knowledge to the newly promoted AAOs/SAS passed officials on various functions of Accounts and Audit Offices.

7. **Programme Content & Structure:**

    C&AG's DPC Act, 1971, Works done in different branches of A&E and Audit Offices, Preparation and Certification of Finance and Appropriation Accounts, Effective Communication, Leadership and Motivation, CCS (Conduct) Rules, 1964 and CCS (CCA) Rules 1965, Office Procedure, IFPP, GST, Concepts of Performance Audit Functions of FAW/FINAT Sections, Code of Ethics in IA&AD and RTI Act, 2005.

2. **Methodology:** Lectures, Presentation, Interactive sessions, Case Studies and Course-end test.

3. **Target Participants:** Newly promoted AAOs/SAS passed officials.

4. **Additional Information:**

    i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD (both in service) and from Educational Institutions.

    ii. **Feedback on previous Course:** This course was conducted online and rated 4.29 on a scale of 1 to 5 by the participants.

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