

Course Contents

General Courses

Sl. No. 1

(i). Course Title	Treasury Inspection.
(ii). Date	15-04-2024 to 19-04-2024.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	To equip inspection staff with the necessary knowledge and skills for thorough and accountable checks of treasury operations, making their inspections more effective. Treasury Inspection procedures and methodology employed by the O/o the AG(A&E), Himachal Pradesh will serve as a model.
(vii). Programme Content and Structure	Overview of treasury inspection - its purpose and significance. Core Areas of Inspection, including account rendition, voucher management, and expenditure adherence. Special Areas of Focus on specific inspection areas such as pension payments and personal ledger accounts. Reporting and Follow Up of Inspection Reports. Enhancing quality of Treasury Inspection using technology.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	DEOs to SAOs.

Sl. No. 2

(i). Course Title	Financial Attest Audit: Commercial and Autonomous Bodies.
(ii). Date	29-04-2024 to 10-05-2024.
(iii). Duration	10 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	This course aims to equip participants with the necessary skills and knowledge for conducting Financial Attest Audits specifically tailored to Commercial and Autonomous Bodies. Participants will gain insights into the unique challenges and requirements associated with auditing these entities.
(vii). Programme Content and Structure	Overview of Financial Attest Audits, distinct features of auditing Commercial and Autonomous Bodies, Audit Planning and Risk Assessment, examination of Financial Statements and Transactions, provisions of FAAM and Accounting Standards issued by ICAI, Reporting and Documentation, Case Studies.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	Sr. Auditors to SAOs.

Sl. No. 3 & 5

(i) Course Title	Performance Audit.
(ii) Date	20-05-2024 to 25-05-2024 18-06-2024 to 22-06-2024
(iii) Duration	5 days each.
(iv) Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi) Learning Objectives	This course aims to equip the participants with a better understanding on performance auditing guidelines, focusing on the principles, objectives, and methodologies that underpin effective performance audits. Training on the implementation of OIOS platform for planning, executing, and reporting on audits will also be provided.
(vii) Programme Content and Structure	The course covers provisions outlined in the Performance Audit Guidelines, 2014, encompassing topics such as Statistical Sampling. Participants will engage in hands-on exercises, formulating Audit Objectives, creating an Audit Design Matrix, gathering evidence, and developing Audit Conclusions and Recommendations. Subject experts will sensitize participants to common Performance Audit topics scheduled for the year according to the approved Annual Audit Plans 2024-25 of the user offices. Hands-on session on using OIOS for audit planning and execution.
(viii) Methodology	Lectures, Presentations, Interactive Sessions and Case studies.
(ix) Target Participants	Performance Audit teams and supervising Group Officers.

Sl. No. 4

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| (i). Course Title | Government Accounting: Account Current & RBD, Accounting of Lapsed Deposit, Clearance of Suspense Head. |
| (ii). Date | 03-06-2024 to 07-06-2024. |
| (iii). Duration | 5 days. |
| (iv). Location | Regional Capacity Building & Knowledge Institute, Shillong |
| (v). Programme Background | This training programme is included based on the training needs of User Offices, following discussions held during the RAC Meetings. |
| (vi). Learning Objectives | The course aims to provide participants with a comprehensive understanding of Government Accounting, with a specific focus on the intricacies of Account Current, RBD, Accounting of Lapsed Deposit, and the Clearance of Suspense Head. Participants will gain practical insights into the handling of financial transactions within these areas. |
| (vii). Programme Content and Structure | Overview of Government Accounting System, Account Current & RBD, Adverse Balance in the PA, improper operation of PLA, PD, Clearance of suspense, Case Studies. |
| (viii). Methodology | Lectures, Presentation, Interactive sessions and Course-end test. |
| (ix). Target Participants | Sr. Accountants to SAOs. |

Sl. No. 6

(i) Course Title	Compliance Audit.
(ii) Date	24-06-2024 to 28-06-2024.
(iii) Duration	5 days.
(iv) Location	O/o the Pr. Accountant General (Audit), Tripura
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi) Learning Objectives	The course aims to equip participants with the knowledge and skills essential for conducting effective Compliance Audits. Special emphasis will be placed on Headquarters' instructions on Improving the quality of Inspection Reports.
(vii) Programme Content and Structure	Understanding of Audit Universe and Auditees, types of Audits, introduction to Compliance Audits, Audit Planning, Field Audit, Key Documents, Drafting of Inspection Reports, Departmental Appreciation Notes (DAN), Case Studies.
(viii) Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix) Target Participants	Sr. Auditors to SAOs.

Sl. No. 7.

(i) Course Title	Retirement Planning – Pension, GPF and Bhavishya Module.
(ii) Date	15-07-2024 to 16-07-2024.
(iii) Duration	2 days.
(iv) Location	Regional Capacity Building & Knowledge Institute, Shillong
(v) Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi) Learning Objectives	The course aims to provide participants with a thorough understanding of Retirement Planning, with a specific emphasis on Pension, GPF, and the Bhavishya Module. Participants will gain practical insights into the procedures and systems crucial for effective retirement benefits management.
(vii) Programme Content and Structure	Online preparation and submission of Pension Forms using ‘Bhavishya’. Calculation of Pensionary benefits, Commutation of Pension, Family Pension, Investment Planning for Retirees.
(viii) Methodology	Lectures, Presentations, Interactive Sessions and Hands-on practice.
(ix) Target Participants	MTS to SAOs retiring within one year.

Course No.: Gen-8

(i) Course Title	Government Accounts: Finance and Appropriation Accounts, Preparation of Notes to Accounts and State Finances Audit Report (SFAR).
(ii) Date	22-07-2024 to 26-07-2024.
(iii) Duration	5 days.
(iv) Location	Regional Capacity Building & Knowledge Institute, Shillong
(v) Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(v) Learning Objectives	The course aims to provide participants a hands-on session on the preparation of Finance Accounts, Appropriation Accounts, Notes to Accounts and State Finances Audit Report.
(vi) Programme Content and Structure	Overview of Government Accounts: Finance and Appropriation Accounts, Preparation of Statements of Finance Accounts and Appropriation Accounts (including PFMS and RBI transactions). Concept of Public Finance and issues to be analyzed in SFAR, Structure of SFAR –linkage of Chapter –II with Finance Accounts; Chapter-III and its linkage with the Appropriation Accounts; Chapter-IV of Report on State Finances including AC/DC bills, Utilization certificates, suspense and remittance, Fiscal Responsibility and Budget Management Act, Chapter-V PSUs.
(vii) Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(viii) Target Participants	Sr. Auditors/Sr. Accountants to SAOs.

Sl. No. 9

(i). Course Title	Administrative Matters: Procurement/Budget/Bills/PFMS/iBEMS.
(ii). Date	29-07-2024 to 31-07-2024.
(iii). Duration	3 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	The course aims to equip participants with a comprehensive understanding of Administrative Matters, with a specific emphasis on Procurement procedures, Budget Management, and the processing of Bills. Participants will gain practical insights into the intricacies of these administrative functions.
(vii). Programme Content and Structure	Principles of Public Procurement, Procurement of Goods, Procurement of Works, Procurement of Consulting Services, Contract Management, Government e-Market place (GeM), Procurement Guidelines in IA&AD, Delegation of Financial and Administrative powers in IA&AD, Introduction to Budget, Budget Process and Execution, Processing of e-Payment Bills on PFMS/iBEMS.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	Sr. Auditors/Sr. Accountants to SAOs.

Sl. No. 10.

(i). Course Title	Phase I Induction Training for Directly Recruited AAOs. (Mandatory Course)
(ii). Date	05-08-2024 to 01-11-2024.
(iii). Duration	65 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
(vi). Learning Objectives	To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
(vii). Programme Content and Structure	CAG's Institution, mandate, Conduct and CCA Rules, Civil Accounts/Audit related topics, Introductory Economics, Taxation Principles, Appropriation and Finance Accounts, Regulations on Audit and Accounts, Financial Audit, Compliance Audit, Performance Audit, Audit Process, Audit in IT Environment, Soft Skills, and SAS Exam.
(viii). Methodology	Lectures, Presentation and Interactive Sessions.
(ix). Target Participants	Direct recruit Assistant Audit/Accounts Officers (DRAAOs).

Sl. No. 11

(i) Course Title	Mid-Career Training Programme (MCTP) Level 2. (Mandatory Course)
(ii) Date	18-11-2024 to 23-11-2024.
(iii) Duration	6 days.
(iv) Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
(vi) Learning Objectives	To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
(vii) Programme Content and Structure	Values, Communication, Group Dynamics, Motivation, Financial Market, Public Finance, Personality, Morale, Big Data Approach, IT, Gender Sensitisation, Environment and Sustainable Development Goals
(viii) Methodology	Lectures, Presentation, and Interactive sessions.
(ix) Target Participants	AAOs and SAOs with 7 to 11 years of combined service in the cadres.

Sl. No. 12

(i). Course Title	Goods and Service Tax.
(ii). Date	25-11-2024 to 27-11-2024.
(iii). Duration	3 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	The course aims to provide participants with a deep understanding of Goods and Service Tax, focusing specifically on the audit and accounting aspects as applicable in India. Participants will gain practical insights into the complexities of GST procedures and compliance requirements.
(vii). Programme Content and Structure	Overview of Goods and Service Tax in India, Registration as Tax Deductor or Tax Collector, understanding of Invoicing and Input Credit Mechanism, Returns and Payment of Tax, Penal Provisions, Tax Rate structure and Refund of Tax, Appeals and Revisions, GST audit process, Case Studies.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	Auditors to SAOs.

Sl. No. 13

1. Course Title	Local Governance - ADCs
2. Date	02-12-2024 to 05-12-2024
3. Duration	4 days.
4. Location	Regional Capacity Building & Knowledge Institute, Shillong.
5. Programme Background	This training programme has been included following its designation as one of the Knowledge Centre Topics by Headquarters.
6. Learning Objectives	The course aims to provide an understanding on the background, formation, and salient features of ADCs, including provisions under the sixth schedule and to comprehend the broader role of audits in enhancing transparency, accountability, and efficiency in the governance of ADCs. The program will also cover local governance the financial management aspects relevant to ADCs, including accounts formats and heads of accounts as prescribed by the Comptroller and Auditor General (C&AG).
7. Programme Content and Structure	Overview of ADCs and their constitutional role, governance challenges specific to ADCs, role of audits in enhancing transparency, accountability, and efficiency in ADC governance, overview of Heads of Accounts prescribed by the C&AG and planning for Financial Attest Audit, reporting the results of audits and challenges in auditing ADCs.
8. Methodology	Lectures, case studies, interactive sessions and practical exercises, course-end test.
9. Target Participants	Sr. Auditors to SAOs.

Sl. No. 14

(i). Course Title	Six-Week Orientation Training for AAOs/Supervisors. (Mandatory Course)
(ii). Date	13-01-2025 to 21-02-2025.
(iii). Duration	30 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
(vi). Learning Objectives	To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with the course aims to impart knowledge to the newly promoted AAOs/SAS passed officials /Supervisors on various functions of Accounts and Audit Offices.
(vii). Programme Content and Structure	C&AG's Institution, Office Procedure, Drafting, Budget, Finance & Appropriation Accounts, Audit, e-Office, e-HRMS, OIOS, CAATs, IT Audit, Soft Skills.
(viii). Methodology	Lectures, Presentation, Interactive sessions, Case Studies and Course- end test.
(ix). Target Participants	Departmentally promoted AAOs/Supervisors/SAS passed DRAAOs who have undergone Phase 1 & Phase 2 trainings.

Sl. No. 15

(i) Course Title	Mid-Career Training Programme (MCTP) Level 3. (Mandatory Course)
(ii) Date	24-02-2025 to 01-03-2025.
(iii) Duration	6 days.
(iv) Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
(vi) Learning Objectives	To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
(vii) Programme Content and Structure	Communication Skills, Analytical Skills, Time and Stress Management, e-Governance, Role Change, Government Finances, Auditing in IT Environment, Team Management, Stakeholder Engagement, Governance, Internal Control, Fraud, Public Expenditure, Revenue, Global Environmental Crisis, Environmental Governance, and Management of different kinds of Environmental Pollution.
(viii) Methodology	Lectures, Presentation, Interactive sessions and Course-end test
(ix) Target Participants	AAOs and SAOs with 12 or more years of combined service in the cadres.

Sl. No. 16

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| (i). Course Title | Administrative Issues: Legal Matters, APAR, Noting & Drafting. |
| (ii). Date | 03-03-2025 to 07-03-2025. |
| (iii). Duration | 5 days. |
| (iv). Location | Regional Capacity Building & Knowledge Institute, Shillong. |
| (v). Programme Background | This training programme is included based on the anticipated training needs of User Offices, following discussions held in the RAC Meeting (October 2023). |
| (vi). Learning Objectives | The course aims to equip participants with a multi-faceted skill set encompassing Administrative Issues, Legal Matters, APAR, Noting, and Drafting. Participants will gain practical insights into efficient administrative practices, legal compliance, performance appraisal, and the art of effective noting and drafting. |
| (vii). Programme Content and Structure | Legal Matters in Government Administration, Annual Performance Appraisal Report (APAR) Procedures, Noting Principles, Drafting concise and clear documents, Case Studies and Practical Applications. |
| (viii). Methodology | Lectures, Presentations, Interactive Sessions and Course-end test. |
| (ix). Target Participants | Sr. Auditors/Sr. Accountants to SAOs. |