

**General Course No. 02: Phase 1 Induction Training of DRAAOs (MCTP Level 1.1) w.e.f
19.06.2023 to 04.08.2023**

Session Timing: Session I 10:00 am to 11:15 am			Tea break: 11:15 am to 11:30 am	
Session II 11:30am to 12:45 pm			Lunch break: 12:45 pm to 02:00 pm	
Session III 02:00 pm to 03:15 pm			Tea break : 03:15 pm to 03:30 pm	
Session IV 03:30 pm to 04:45 pm				
Day	Session I	Session II	Session III	Session IV
Day 1 Monday 19.06.2023	Inauguration DG, RTI, Shillong		Mandate of SAIs & Capacity Building in SAIs Need for SAIs and their importance. Global presence of SAIs and their achievements in assuring improved governance Vol 1 Page 40	Social media and IAAD (WhatsApp/email communication) Vol 2 Page 185
	Getting to know each other. Vol 1 Page 09	CAG's Institution Get an overview of CAG's DPC Act, 1971 Vol 1 Page 27		
Day 2 Tuesday 20.06.2023	Regulations on Audit and Accounts, 2020 Vol 1 Page 56;113;119		Hierarchy and Protocol Understand the basis of hierarchy, i.e. respect. Understand the structure and hierarchy of the executive, as well as specifically for the IA&AD. Determine the best mode of communication within inter- and intra-government offices. Enlist office procedure within the IA&AD Vol 1 Page 33; Vol 3 Page 150	Roles and Responsibilities & Professional Growth in the Department Understand the various aspects of Manpower Management as a supervisor. Various certifications for professional growth (CISA, CFE CPD etc.) Vol 1 page 299
Day 3 Wednesday 21.06.2023	Fundamental Rules and Supplementary Rules (FR & SR) Get introduced to Fundamental Rules that govern the government servant during his service Get introduced to the Supplementary Rules that govern the government servant during his service Understand the implementation and relevance of the rules Vol 1 Page 159		National Pension Scheme Vol 1 Page 280	Medical Attendance Rules Have an overview of the rules governing medical benefits/attendance Vol 1 Page 290

<p>Day 4 Thursday 22.06.2023</p>	<p>CCS Conduct Rules Get introduced to the rules that govern the conduct of a government servant at all times Understand the rules governing the personal conduct of a government servant Understand the rules governing the financial conduct of a government servant</p> <p>Vol 1 Page 145</p>	<p>Discipline 1. What is discipline? 2. How a disciplined approach helps maintain consistency in performance and ensures long term credibility & success? 3. Applying simple techniques to build self-discipline. 4. Disciplinary policies & procedure</p> <p>Vol 4 Page 291</p>	<p>Integrity Why is Integrity a 'must have' quality at CAG?</p> <p>Vol 2 Page 121</p>
<p>Day 5 Friday 23.06.2023</p>	<p>CCS(CCA) Rules</p> <ul style="list-style-type: none"> • Get introduced to and to understand the rules that govern the activities of the government servant throughout his career • Understand what are disciplinary proceedings and the procedures involved • Understand the sanctity of the rules and their implementation <p>Vol 1 Page 135</p>	<p>Accountability and Ownership; Ownership in actions; Own your career</p> <p>Vol 1 Page 63; 81;99;299</p>	<p>CAG's Institution Get an overview of the constitutional provisions and History of IAAD</p> <p>Vol 1 Page 23</p>
<p>Saturday 24.06.2023</p>	<p><i>Extra Curricular Activities – Day Out</i></p>		
<p>Sunday 25.06.2023</p>	<p><i>Holiday</i></p>		
<p>Day 6 Monday 26.06.2023</p>	<p>Administration Understand the administrative tribunals and courts where appeals lie. Learn about the procedure for dealing with legal cases. Become aware of the points to be kept in mind while drafting replies</p> <p>Vol 4 Page 162</p>	<p>Administration Vigilance Cases: Learn about the vigilance cases and procedure governing vigilance cases</p> <p>Vol 4 Page 253</p>	<p>Gender Sensitization</p> <p>Vol 2 Page 369</p>
<p>Day 7 Tuesday 27.06.2023</p>	<p>Right to Information Act -2005</p> <p>Vol 4 Page 173</p>	<p>Online Meetings</p> <p>Vol 3 Vol 2 Page 205; 217</p>	<p>Walk through CAG Website Exploring various resources available on website including KMS. External links to GoI websites.</p>
<p>Day 8 Wednesday 28.06.2023</p>	<p>Civil Audit Related topic – Understanding the Legal Provisions for fund raising and spending of the Government – Constitutional Provisions for Budgeting, Finance and Appropriation Bills and Acts.</p>	<p>Civil Audit Related topic – Setup of the Union and State Government – Ministries, Departments and Offices for Revenue and Expenditure -</p>	
<p>Thursday 29.06.2023</p>	<p><i>Holiday (Id-Ul-Zuha)</i></p>		

Day 9 Friday 30.06.2023	Principles of Taxation in India Vol 5 Page 214		Goods and Service Tax Understand the legal provisions and salient features of GST Law. Appreciate the role of the audit while performing an audit of the levy and collection of GST Vol 6 Page 63	
Saturday 01.07.2023	Extra-Curricular Activities – Meditation/Yoga/Wellness			
Sunday 02.07.2023	Holiday			
Day 10 Monday 03.07.2023	Introductory Economics Understand the concepts of Economics Vol 5 Page 141		Fiscal Policy and Stabilization The concepts of Fiscal Policy and Stabilization Vol 5 Page 220	
Day 11 Tuesday 04.07.2023	Finance Commission and its recommendation Understand the role of Finance Commission Get an overview of the FRBM Act Get the overview of Public Sector Fund Management Vol 6 Page 37		Monetary Policy of RBI Introduction Vol 5 Page 149	Revenue Mobilization and Allocation Become aware about monetary policy of RBI Vol 5 Page 156
Day 12 Wednesday 05.07.2023	Civil Audit – MSO (A&E) Volume I Become aware of the provisions of MSO (A&E) Volume I with regard to its application in Accounting Function of the C&AG Vol 3 Page 237	Civil Audit - MSO (A&E) Volume II Become aware of the provisions of the MSO (A&E) Volume II with regard to its application in regard to preparation of Appropriation and Finance Accounts Vol 3 Page 249	Civil Audit – Accounts Code Volume III Become aware of the provisions of Account Code Volume III in regard to Public Works and Forest Accounts Vol 3 Page 257	Role of Government Accounting Standards Advisory Board (GASAB) Indian Government Accounting Standards (IGASs) for cash system of accounting notified by Government Vol 3 Page 187
Day 13 Thursday 06.07.2023	Civil Audit Related topics – Accounting System of Local Bodies An overview of the accounting system of Panchayats through the Model Accounting System, PRIA Soft and Model Panchayat Accounting Manual Become familiar with the National Municipal Accounting Manual Vol 6 Page 50		Exposure to Appropriation and Finance accounts (Union/State) (Visit to Treasury/ A&E Office/ CGA/ relevant accounting office)	
Day 14 Friday 07.07.2023	Broad framework of Financial, Compliance and Performance Audits Guiding Principles of Auditing Standards Vol 1 Page 123		Audit Process Management Entry Conference, Audit Requisition, Audit memos, IR, Exit conference, AN, PDP	
Saturday 08.07.2023	Second Saturday (Holiday)			
Sunday 09.07.2023	Holidays			

Day 15 Monday 10.07.2023	Statistical Sampling Sampling Methods (Overview) Vol 4 Page 307	Overview of CAG's Financial Auditing Guidelines Become familiarized with key points of ISSAI guidelines on Financial Audit and the concepts embodied therein Vol 1 Page 397; 403; 407
Day 16 Tuesday 11.07.2023	Overview of audit of Appropriation and Finance Accounts and SFAR	Case studies related to audit of Appropriation accounts and Finance accounts and SFAR.
Day 17 Wednesday 12.07.2023	Civil Audit Related topics – Financial Accounting Learn the basics of Financial Accounting Vol 2 Page 73 <i>With Practical Exercises on preparation of Accounts and application of Accounting Standards</i>	
Day 18 Thursday 13.07.2023	Civil Audit Related topics– Financial Accounting Learn the basics of Financial Accounting Vol 2 Page 73 <i>With Practical Exercises on preparation of Accounts</i>	Civil Audit Related topics– Case studies related to audit of Balance Sheets and Income & Expenditure Accounts
Day 19 Friday 14.07.2023	Overview of CAG's Compliance Auditing Guidelines New Compliance Auditing Guidelines. The basic elements & general principles of Compliance Audit. Planning the Compliance Audit and individual audits. Defining Apex Auditable Entities and Auditable Units. The audit universe. Determining the scope, audit objectives, audit criteria. The concept of Compliance Audit Design Matrix and Audit Finding Matrix. The new formats of reports Vol 2 Page 283	Compliance Audit Case Studies of Respective Stream – Civil Audit
Saturday 15.07.2023	Extra-Curricular Activities – Sports Activities	
Sunday 16.07.2023	Holidays	
Day 20 Monday 17.07.2023	Overview of CAG's Performance Auditing Guidelines Vol 2 Page 242	Performance Audit Case Studies of Respective Stream – Civil Audit
Day 21 Tuesday 18.07.2023	Outcome Audit Learn the concept of Outcome Audit vis-a-vis Performance Auditing Vol 2 Page 256	Indian Contract Act 1872 Have an understanding of the terms 'agreement' and 'contract' and note the distinction between the two. Understand the essential elements of a contract. Become aware of various types of contract Vol 6 Page 141

<p>Day 22 Wednesday 19.07.2023</p>	<p>Public Procurement Rules especially related to GeM.</p>		<p>Auditing of projects & Contract Management Vol 2 Page 294</p>
<p>Day 23 Thursday 20.07.2023</p>	<p>Good environmental governance & Basics of environmental audit Understand the basics of Environmental Audits Vol 2 Page 440</p>		<p>Environmental Consciousness This experiential (part indoor and part outdoor) module aims to enable the probationary officers to strike a connection with — and between — the natural world and the manmade world Vol 4 Page 98</p>
<p>Day 24 Friday 21.07.2023</p>	<p>Benefits and Costs of Environmental Auditing Understand the benefits of environmental auditing. Become aware of the costs and challenges involved in environmental auditing. Vol 2 Page 454</p>	<p>What are Sustainable Development Goals? Environment Audits in the context of SDGs. Understand the context and nature of Sustainable Development Goals (SDGs) Learn how the concept of SDGs impact environmental audit Vol 2 Page 458</p>	<p>Use of GIS and Remote Sensing in conducting Environment Audits & Performance Audits Vol 3 Page 9</p>
<p>Saturday 22.07.2023</p>	<p>Extra-Curricular Activities – Cultural Programme</p>		
<p>Sunday 23.07.2023</p>	<p>Holidays</p>		
<p>Day 25 Monday 24.07.2023</p>	<p>General Awareness about the National e-Governance Plan Associated MMPs, Digital India Programme, e Kranti mission. Vol 5 Page 72</p>		<p>Audit in IT environment Understanding Audit in IT environment, Opportunities and Challenges in IT Audit. Risk Assessment. Vol 5 Page 170</p>
<p>Day 26 Tuesday 25.07.2023</p>	<p>Simple Database –Concepts of Joins, view, data manipulation etc Have an understanding of the practical concepts of a simple database, concepts of Joins, view, data manipulation etc. Vol 5 Page 39</p>		<p>Audit in IT environment IT Controls – Audit of General Controls and Application Controls Vol 5 Page 172, 174</p>
<p>Day 27 Wednesday 26.07.2023</p>	<p>Data Visualization & Presentation Skills Identify the broader objectives of delivering a presentation Identify the fundamental constituents of a presentation Vol 3 Page 28</p>		<p>Time Management and Stress Management Vol 1 Page 336, 266</p>

<p>Day 28 Thursday 27.07.2023</p>	<p>Team Player</p> <p>Teamwork brings efficiency, engagement, creativity, camaraderie, and fun — which ultimately contributes to the overall vision of the organization Practise skills that aid in becoming a successful team player</p> <p>Vol 1 Page 199 & 373</p>	<p>Emotional Intelligence, Execution Excellence</p> <p>The importance of shared expectations and outcomes. Dealing with constraints. Tools to preempt and manage constraints. Conduct performance and accountability-related conversations. Execute projects with harmony. Understand how to drive progress through transparent communication.</p> <p>Vol 2 Page 402; Vol 3 Page 218</p>
<p>Day 29 Friday 28.07.2023</p>	<p>Communication Skill, Listening Skill, Asking Questions, Speaking with conviction</p> <p>Confidently introduce CAG — be present to the need of their stakeholders and be crisp & precise. Listen actively and accurately to take appropriate action/s. Adapt their own communication style according to the other person Have collaborative conversations with peers, managers, and subordinates.</p> <p>Vol 2 Page 12; Page 27; Page 106</p>	<p>Assertiveness</p> <p>Understand the different styles in which people often communicate others Adjust personal style to a more assertive style Appreciate the role of stress, social, and belief barriers in unassertive behaviour; equip oneself with the tools to combat these barriers</p> <p>Vol 1 Page 354</p>
<p>Saturday 29.07.2023</p>	<p>Holiday (Muharram)</p>	
<p>Sunday 30.07.2023</p>	<p>Holidays</p>	
<p>Day 30 Monday 31.07.2023</p>	<p>Supervisory Skill, Rapport Building</p> <ol style="list-style-type: none"> 1. Assess the current level of effectiveness at bridging the gap between people 2. Understand that building rapport requires that we hold a certain set of beliefs, expectations, and assumptions 3. Determine what kind of behaviours help in rapport-building 4. Evaluate how changing one's perspective can help to establish rapport <p>Vol 2 Page 262</p>	<p>Influential/ Persuasion Skills</p> <p>Understand the concept of persuasion and influential skills. Learn about the two ways of persuasion. Understand the science behind persuasion/influential skills. Learn about the participants' take on persuasion. Understand the 4 most important Influencing Skills at Workplace.</p> <p>Vol 3 Page 355</p>
<p>Day 31 Tuesday 01.08.2023</p>	<p>Taking and Giving criticism</p> <p>Learn to appraise criticism that trigger feelings and behaviours that follow Understand that perfectionism requires that we hold a certain set of beliefs, expectations, and assumptions</p> <p>Vol 4 Page 233</p>	<p>OLQ Growth Mindset Bias - How to deal with it</p> <p>Recognise unconscious biases and their resulting behaviours when working in a diverse team Recognise visible and invisible traits that form one's own biases Recognise the social traits that are protected by laws</p> <p>Vol 5 Page 49, 230</p>
<p>Day 32 Wednesday 02.08.2023</p>	<p>Positive Approach</p> <p>To inculcate the value of a positive approach for the DRAAOs.</p>	<p>How to manage personal finances?</p> <p>Vol 1 Page 307</p>

	To breakdown the various elements that make a positive mindset. Vol 4 Page 72		
Day 33 Thursday 03.08.2023	How to prepare for SAS exam 1. Understand what to expect in the SAS Exam. 2. Build critical understanding of the SAS Exam and how best to tackle it. 3. Determine the best practices to prepare for verbal section of the SAS Exam. 4. Enlist best practices for preparing technical parts of the SAS Exam Vol 5 Page 412	Commitment, Dilemmas of Commitment Understand the importance of commitment in their own lives Identify psychological attachment as a key component to commitment Vol 1 Page 235	Group Presentation to be made by the Participants (DRAAOs) / Evaluation Test
Day 34 Friday 04.08.2023	Group Presentation to be made by the Participants (DRAAOs) / Evaluation Test	Group Presentation to be made by the Participants (DRAAOs) / Evaluation Test	Feedback and Valediction
			DG/RTI, Shillong