

TENTATIVE TRAINING SCHEDULE OF DIRECT RECRUIT AAOs (Probation)
2018 BATCH-II
INDUCTION COURSE TIME TABLE

Tea break: 11:15AM to 11:30AM			
Lunch break: 12:45PM to 1:45PM			
Tea break: 3:00PM to 3:15PM			
Day and Date	Time	Subject	Faculty
Day 1 04.02.2019 Monday	10:00AM	Inauguration	Principal Director
	10:15AM to 11:15AM	Mandate, Vision, Mission and Core Values of SAI India	
	11:30AM to 12:45PM	CAG in Indian democracy- Role, mandate, functions, relationship with executive and legislature and other stakeholders such as Min. of Finance, CGA & RBI	Raghvendra Singh, DAG, O/o the PAG(Au) Meghalaya
	1:45PM to 3:00PM	Functions, role and authority of the C&AG in regard to Audit review of constitutional provisions <i>(Art.148, Art 149 and Art 150). Review of salient features of the CAG (DPC) Act 1971, with focus on section 2, 13 to 21, 23 and 24 of the CAG's (DPC) Act, 1971.</i>	T. G Wanninang, CF
	3:15PM to 4:30PM	Functions, role and authority of the C&AG in regard to Audit review of constitutional provisions <i>(Art.148, Art 149 and Art 150). Review of salient features of the CAG (DPC) Act 1971, with focus on section 2, 13 to 21, 23 and 24 of the CAG's (DPC) Act, 1971.</i>	T. G Wanninang, CF
Day 2 05.02.2019 Tuesday	10:00AM to 11:15AM	Professional development and self enrichment – <i>Need for commitment to quality and objectivity in work, personal and professional integrity</i>	C.H Kharshiing (IA&AS), Planning Advisor, NEC
	11:30AM to 12:45PM	IA&AD- <i>An introduction to its organisation, types, functions and responsibilities</i>	Kubzar T Imliwabang, Dy Director, O/o the PDA, NF Railway
	1:45PM to 3:00PM	Management of offices in IA&AD – <i>Current practices and procedures, Challenges and opportunities for change in IA&AD offices</i>	Kubzar T Imliwabang, Dy Director, O/o the PDA, NF Railway
	3:15PM to 4:30PM	Expectation from an AAO	PD/RTI
Day 3 06.02.2019 Wednesday	10:00AM to 11:15AM	Introduction to Indian Legal System – <i>Acts and provisions relevant to working of IAAD</i>	P.R. Ryngkhlem, Sr. AO , O/o the PAG(Au) Meghalaya
	11:30AM to 12:45PM	Role of Parliamentary Committees in Government Financial Control	Binod Bhujel, W.O, O/o the PAG(Au) Meghalaya
	1:45PM to 3:00PM	Govt Financial planning and management- <i>Constitutional provisions on budget and financial matters, its preparation & passing in legislature, its execution & link with accounts.</i>	Thomas Sebastian, CF
	3:15PM to 4:30PM	Government finances – <i>Sources, collection and accounting</i>	Thomas Sebastian, CF

Day 4 07.02.2019 Thursday	10:00AM to 11:15AM	Principles of Govt. Accounts: <i>System of accounts- Cash vs. Accrual system, objectives, comparison, differences.</i> Basis of accounting- <i>Classification, Major & Minor Heads, Accounts Code.</i>	Thomas Sebastian, CF
	11:30AM to 12:45PM	Accounts concept of recovery vs. reimbursement. Differences between Service and Commercial Departments.	S.P Roy, CF
	1:45PM to 3:00PM	Concept of Capital & Revenue, Debt & borrowings, Consolidated, Contingency Funds & Public Accounts & Financial Statements.	Thomas Sebastian, CF
	3:15PM to 4:30PM	Cash & Stores Accounts: Role, functions & responsibilities of the Divisional Accounts Officers and their relationship with the AG's Office	S.P Roy, CF
Day 6 08.02.2019 Friday	10:00AM to 11:15AM	Accounting Manuals , Codes and Standards.	S.P Roy, CF
	11:30AM to 12:45PM	Govt. Accounting System- <i>Accounting arrangements in Central/ State/ Local Self Govts. Central & State Feeder Networks</i>	Thomas Sebastian, CF
	1:45PM to 3:00PM	Accounting functions in AG's Office Compilation & preparation of Monthly Accounts: Compilation of Treasury Accounts, preparation of Classified Abstracts, Consolidated Abstracts, Detail Books, Journal & Ledger .	S.P Roy, CF
	3:15PM to 4:30PM	Compilation of Annual Accounts & Quality Assurance: Appropriation & Finance Accounts & Combined Finance & Revenue Accounts- contents, preparation and submission.	Thomas Sebastian, CF
Day 7 09.02.2019 Saturday	----- <i>Holiday</i> -----		
Day 8 11.02.2019 Monday	10:00AM to 11:15AM	Compilation of Annual Accounts & Quality Assurance: Appropriation & Finance Accounts & Combined Finance & Revenue Accounts- contents, preparation and submission.	Thomas Sebastian, CF
	11:30AM to 12:45PM	C&AG's mandate for the preparation of Finance & Appropriation Accounts; Recommendation of the Finance Commission	
	1:45PM to 3:00PM	An outline on the compilation and consolidation of government accounts	S.P Roy, CF
	3:15PM to 4:30PM	An outline on the compilation and consolidation of government accounts	S.P Roy, CF
Day 9 12.02.2019 Tuesday	10:00AM to 11:15AM	Voucher Level Compilation	Swarup Chakraborty, Sr. Acct, O/o the PAG (A&E) Meghalaya
	11:30AM to 12:45PM	Preparation of Finance Accounts and Appropriation Accounts – Preliminary work. Difference between Finance Accounts and Appropriation Account. Structure of Finance Accounts	Rajya Pal Deokota, AAO, O/o the PAG (A&E) Meghalaya
	1:45PM to 3:00PM	Preparation of Finance Accounts and Appropriation Accounts – Preliminary work. Difference between Finance Accounts and Appropriation Account. Structure of Finance Accounts	Rajya Pal Deokota, AAO, O/o the PAG (A&E) Meghalaya
	3:15PM to 4:30PM	Financial Attest Audit Guidelines State Finance Report – Checks to be exercised	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya
Day 10 13.02.2019 Wednesday	10:00AM to 11:15AM	Organisational structure of FINAT and FAW sections	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya
	11:30AM to 12:45PM	Organisational structure of FINAT and FAW sections	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya

	1:45PM to 3:00PM	Meaning of Central Audit, Objective and scope of Central Audit	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya
	3:15PM to 4:30PM	Duties and responsibilities of Central Audit Personnel	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya
Day 11 14.02.2019 Thursday	10:00AM to 11:15AM	Audit approach, responsibility for audit, time schedule for Audit, Audit of sanctions, Audit of AC Bills, Audit of vouchers/monthly accounts, Review of Audit, completion of Audit, pursuance of objections	Manoj Kumar Singh, AO O/o the PAG Mizoram
	11:30AM to 12:45PM	Audit approach, responsibility for audit, time schedule for Audit, Audit of sanctions, Audit of AC Bills, Audit of vouchers/monthly accounts, Review of Audit, completion of Audit, pursuance of objections	Manoj Kumar Singh, AO O/o the PAG Mizoram
	1:45PM to 3:00PM	Audit of Finance and Appropriation Accounts	Manoj Kumar Singh, AO O/o the PAG Mizoram
	3:15PM to 4:30PM	Audit of Finance and Appropriation Accounts	Manoj Kumar Singh, AO O/o the PAG Mizoram
Day 12 15.02.2019 Friday	10:00AM to 11:15AM	The Appropriation Acts, Analysis of Budgets Estimates, Appropriation Audit Register	Manoj Kumar Singh, AO O/o the PAG Mizoram
	11:30AM to 12:45PM	State Finance Report – Checks to be exercised	Manoj Kumar Singh, AO O/o the PAG Mizoram
	1:45PM to 3:00PM	Pension Audit	Smti Yuribell Roy, AAO, O/o the PAG (Au) Meghalaya
	3:15PM to 4:30PM	Govt. spending – social, general and economic services, role of NITIAYOG	
Day 13 16.02.2019 Saturday	----- Holiday -----		RTI Shillong
Day 14 18.02.2019 Monday	10:00AM to 11:15AM	Inter government transactions- Occurrence, adjustment & settlement.	Thomas Sebastian, CF/RTI
	11:30AM to 12:45PM	Integration of Cash balances in Govt. accounts. Reconciliation of accounts between Dept. & Treasury (for receipts), Between Dept. & AG (Expenditure) and between AG & RBI (cash balances)	Thomas Sebastian, CF/RTI
	1:45PM to 3:00PM	General financial rules of Govt. – An introduction and salient aspects	S.P Roy, CF/RTI
	3:15PM to 4:30PM	Visit to a Treasury	T.G Wanniang, CF/RTI
Day 15 19.02.2019 Tuesday	10:00AM to 11:15AM	Maintenance of Accounts: Treasury Accounting System & DDO: Central/ State Treasury set up, origin and stages passed by a bill before payment & its accounting. Concept of Voucher, Challan, Schedule of Receipt & Payments.	Thomas Sebastian, CF/RTI
	11:30AM to 12:45PM	Initial records and accounts relating to receipts & disbursements kept by DDO.	
	1:45PM to 3:00PM	Treasury & Divisional Accounts exclusions,	

	3:15PM to 4:30PM	Banking arrangements- RBI- its roles & responsibilities	Thomas Sebastian, CF/RTI
Day 16 20.02.2019 Wednesday	10:00AM to 11:15AM	Reconciliation of accounts between Deptt & Treasury (for receipts), Between Deptt & AG (Expenditure) and between AG & RBI (cash balances)	Rajya Pal Deokota, AAO O/o the PAG (A&E) Meghalaya
	11:30AM to 12:45PM	Accounts Formats: Revenue/ expenditure recognition, measurement & functional classification & disclosure. Service heads, DDR heads & classification rules including recovery, losses, civil advances, pay & allowances, TA etc. Suspense heads & their significance.	
	1:45PM to 3:00PM	List of Payments & Cash Accounts: Preparation of Cash Book, Daily accounting in a Treasury/ PAO. Reconciliations.	
	3:15PM to 4:30PM	Journal and reconciliation of differences under RBD & Trial Balance	Thomas Sebastian, CF/RTI
Day 17 21.02.2019 Thursday	10:00AM to 11:15AM	General Administrative issues	S.P Roy, CF/RTI RTI Shillong
	11:30AM to 12:45PM	General Administrative issues	
	1:45PM to 3:00PM	Public Debt and Treasury Bills	Thomas Sebastian, CF/RTI
	3:15PM to 4:30PM	Integrated Financial Management System, e-pension, e-payments, SAI pension package	Perry Kharmawphlang, Scientist C, NIC Shillong.
Day 18 22.02.2019 Friday	10:00AM to 11:15AM	General Administrative issues	S.P Roy, CF/RTI
	11:30AM to 12:45PM	General Administrative issues	Thomas Sebastian, CF/RTI
	1:45PM to 3:00PM	Adjustments, Transfer Entries & Combined Transfer Ledger.	
	3:15PM to 4:30PM	Control Accounts for verification & exclusion checks including its timeliness & completeness & reliability: Classified abstracts (DDR portion & Proof Sheets), Detailed Books & Disburser's Account.	
Day 19 23.02.2019 Saturday	----- <i>Badminton/Carrom/Chess/TT Competition</i> -----		
Day 20 25.02.2019 Monday	10:00AM to 11:15AM	General discussions on C&AG's Manual of Standing Orders (Audit)	Uttam Thapa, AO O/o PAG (AU) Meghalaya
	11:30AM to 12:45PM	General discussions on C&AG's Manual of Standing Orders (Audit)	
	1:45PM to 3:00PM	General discussions on the C&AG's Regulations on Audit and Accounts 2007	CF/RTI
	3:15PM to 4:30PM	General discussions on the C&AG's Regulations on Audit and Accounts 2007	
Day 22 26.02.2019 Tuesday	10:00AM to 11:15AM	General discussions on C&AG's Auditing Standards & Manuals <i>Basic postulates and General Standards</i>	Dinesh Hariram Mate, DAG O/o AG (Au) Sikkim
	11:30AM to 12:45PM	General discussions on C&AG's Auditing Standards & Manuals <i>Basic postulates and General Standards</i>	
	1:45PM to 3:00PM	General discussions on C&AG's Auditing Standards & Manuals <i>Specific Standards for Financial Audit & Financial Attest Audit Manual</i>	
	3:15PM to 4:30PM	General discussions on C&AG's Auditing Standards & Manuals <i>Specific Standards for Financial Audit & Financial Attest Audit Manual</i>	

Day 23 27.02.2019 Wednesday	10:00AM to 11:15AM	General discussions on C&AG's Auditing Standards <i>Specific Standards for Performance and Compliance Audit, Performance Audit Guidelines and Compliance Audit Guidelines</i>	Rupam, AO O/o PAG (AU) Meghalaya
	11:30AM to 12:45PM	General discussions on C&AG's Auditing Standards <i>Specific Standards for Performance and Compliance Audit, Performance Audit Guidelines and Compliance Audit Guidelines</i>	
	1:45PM to 3:00PM	Overview of the key stages of Audit <i>Audit planning, execution, reporting and follow up</i>	
	3:15PM to 4:30PM	Overview of the key stages of Audit <i>Audit planning, execution, reporting and follow up</i>	
Day 24 28.02.2019 Thursday	10:00AM to 11:15AM	Planning Financial Audits <i>Objectives and scope of Financial Audits, Assurance, Materiality, error and precision</i>	
	11:30AM to 12:45PM	Planning Financial Audits <i>Understanding the entity, control environment, significant audit/account areas,</i>	
	1:45PM to 3:00PM	Conduct of Audit <i>Concept of Audit evidence, Test of Controls, substantive analytical procedures, tests of detail, evaluation of results</i>	RTI Shillong
	3:15PM to 4:30PM	Conduct of Audit <i>Issue of Audit Memos, replies to audit memos, conduct of audit using information available in audit/accounts office</i>	RTI Shillong
Day 25 01.03.2019 Friday	10:00AM to 11:15AM	Audit Evidence <i>Meaning, types and characteristics of evidence</i>	Rupam, AO O/o PAG (AU) Meghalaya
	11:30AM to 12:45PM	Audit Evidence <i>Evidence gathering techniques, analysis of evidence for framing audit observations</i>	
	1:45PM to 3:00PM	Documentation and Reporting Financial Audits <i>Importance of adequate documentation, working papers, reporting framework, opinions and management letters</i>	
	3:15PM to 4:30PM	Documentation and Reporting Financial Audits <i>Importance of adequate documentation, working papers, reporting framework, opinions and management letters</i>	
Day 26 02.03.2019 Saturday	----- Badminton/Carrom/Chess/TT Competition -----		
Day 27 04.03.2019 Monday	Maha Shivaratri (Holiday)		
Day 28 05.03.2019 Tuesday	10:00AM to 11:15AM	Hands on Session Interpretation & utility of Govt. accounts. Chapter 1 of Audit Report , summarised financial position of the State, abstracts of receipts & disbursements. Sources & application of funds, resource allocation & inputs required for budget preparation & monitoring.	Joint classes with Departmental Trainees on "Preparation of Report on State Finance"
	11:30AM to 12:45PM	Concepts of Public Finance and issues to be analysed in the State Finance Report	
	1:45PM to 3:00PM	Structure of Audit Report on State Finances – Chapter I and its linkage with the Finance Accounts	
	3:15PM to 4:30PM	Discussion on statements of Finance Accounts	
Day 29 06.03.2019 Wednesday	10:00AM to 11:15AM	Notes to Accounts and its linkage to State Finance Report	
	11:30AM to 12:45PM	Structure of Audit Report on State Finance – Chapter II and its linkage with the Appropriation Accounts	
	1:45PM to 3:00PM	Scrutiny of budget documents of the State Government and Audit Comments thereon	

	3:15PM to 4:30PM	Scrutiny of re-Appropriation and surrender orders and audit comment thereon. Purpose and use of such comments.	
Day 30	10:00AM to 11:15AM	Chapter III of Report on State Finances including AC/DC bills, Utilisation certificates, suspense and remittance	
07.03.2019 Thursday	11:30AM to 12:45PM	Highlights of important issues discussed in the State Finance Report in various States	
	1:45PM to 3:00PM	Introduction of International Standards of Supreme Audit Institutions (ISSAIs)	
	3:15PM to 4:30PM	ISSAI Framework	
Day 31 08.03.2019 Friday	10:00AM to 11:15AM	Commercial Accounting Principles & Processes Basic concepts, conventions, GAAP, Journal Entries & Ledger	
	11:30AM to 12:45PM	Accounting Process - Trial Balance and rectification of errors	
	1:45PM to 3:00PM	Accounting Process - Bank Reconciliation Statement and treatment of bad debts	
	3:15PM to 4:30PM	Preparation of Profit & Loss / Income & Expenditure Accounts and Balance Sheet	
Day 32 09.03.2019 Saturday	----- <i>Holiday</i> -----		
Day 33 11.03.2019 Monday	10:00AM to 11:15AM	Overview of the Manual of Instructions on Audit of Autonomous Bodies	Jayanta Baran Ray Chaudhuri, Sr. AO O/o the AG (Au) Tripura
	11:30AM to 12:45PM	Introduction to legal framework for the audit of Autonomous Bodies	Jayanta Baran Ray Chaudhuri, Sr. AO O/o the AG (Au) Tripura
	1:45PM to 3:00PM	Salient features of Manual for Audit of Autonomous Bodies	
	3:15PM to 4:30PM	Audit Objective, Audit Scope and Audit Process, Internal Control and Risk Assessment	
Day 34 12.03.2019 Tuesday	10:00AM to 11:15AM	Accounting System and Reporting framework of Autonomous Bodies	Bokhuto Choppy, AO O/o PAG Arunachal Pradesh
	11:30AM to 12:45PM	Format of accounts issued by Ministry of Finance	
	1:45PM to 3:00PM	New format of accounts issued by Ministry of Human Resource Development	
	3:15PM to 4:30PM	Introduction to Accounting Standards (AS). AS-1 and AS-2	
Day 35 13.03.2019 Wednesday	10:00AM to 11:15AM	AS-5 and AS-9	Joint Class with Course on “Accounts Audit of State/Central Autonomous Bodies (New Format of Accounts issued by Ministry of HRD and format issued by Ministry of Finance) and Drafting of Separate Audit Report (SAR)”
	11:30AM to 12:45PM	AS-10	
	1:45PM to 3:00PM	AS 12, 13 & 15	
	3:15PM to 4:30PM	Audit Checks for Certification Audit of Autonomous Bodies	
Day 36	10:00AM to 11:15AM	Standards for Reporting and Drafting of SAR	
	11:30AM to	Certification of Accounts – Group Work	

14.03.2019 Thursday	12:45PM		
	1:45PM to 3:00PM	Case Study of a State Programme/ Scheme – A study of various stage of Formulation and implementation	
	3:15PM to 4:30PM	Case Study of a Central Programme/ Scheme – A study of various stage of Formulation and implementation	
Day 37 15.03.2019 Friday	10:00AM to 11:15AM	Principles of Receipts Audit- Categories of receipt, audit mandate, audit objective and scope	<i>Mohd. Parwej Alam, Sr.DAG O/o the PAG (Au) Manipur</i>
	11:30AM to 12:45PM	Principles of Receipt Audit contd., Key areas of audit, some important audit findings.-	
	1:45PM to 3:00PM	A Case Study on Receipt Audit	
	3:15PM to 4:30PM	Time Management and Managing the Boss	
Day 38 16.03.2019 Saturday	----- <i>Outing</i> -----		
Day 39 18.03.2019 Monday	10:00AM to 11:15AM	Taxes – Direct and Indirect taxes. Introduction to GST and its audit perspective	Joint Classes with “Special Course on Goods and Services Tax (GST) and Audit of Revenue Receipts
	11:30AM to 12:45PM	Overview of GST & Model GST Law (CGST & SGST), Concept/Salient Features/Central/State Financial Relationship	
	1:45PM to 3:00PM	Overview of GST & Model GST Law (CGST & SGST), Concept/Salient Features/Central/State Financial Relationship	
	3:15PM to 4:30PM	Overview of GST & Model GST Law (CGST & SGST), Concept/Salient Features/Central/State Financial Relationship	
Day 40 19.03.2019 Tuesday	10:00AM to 11:15AM	Meaning, scope of supply of Goods and Services/time and valuation of supply of Goods and Services	
	11:30AM to 12:45PM	Meaning, scope of supply of Goods and Services/time and valuation of supply of Goods and Services	
	1:45PM to 3:00PM	Filing of Returns, Matching of Input Tax Credit	
	3:15PM to 4:30PM	Electronic commerce and job work	
Day 41 20.03.2019 Wednesday	10:00AM to 11:15AM	Levy Exemptions/Transitional Provisions, payment of tax	
	11:30AM to 12:45PM	Front end business process on GSTN: IT strategy for GST network	
	1:45PM to 3:00PM	Overview of IGST Act/Place of Supply of Goods and Services	
	3:15PM to 4:30PM	Overview of IGST Act/Place of Supply of Goods and Services	
Day 41 21.03.2019 Thursday	Holi		
Day 42 22.03.2019 Friday	10:00AM to 11:15AM	Input Tax credit, ISD cross/utilisation of IGST & funds transfer	Joint Classes with “Special Course on Goods and Services Tax (GST) and Audit of Revenue Receipts
	11:30AM to 12:45PM	Input Tax credit, ISD cross/utilisation of IGST & funds transfer	
	1:45PM to 3:00PM	Assessment, Provisional Assessment and Audit	
	3:15PM to 4:30PM	Assessment, Provisional Assessment and Audit	
Day 43	10:00AM to	Impact of GST on industries and other sectors	

23.03.2019 Saturday	11:15AM			
	11:30AM to 12:45PM	Audit of Revenue Receipts		
	1:45PM to 3:00PM	Audit of Revenue Receipts		
	3:15PM to 4:30PM	Code of ethics in IA&AD		RTI Shillong
Day 44 25.03.2019 Monday	10:00AM to 11:15AM	Entry Behaviour Assessment Overview of VLC Package	Smti. Wandalyne Khyriem, AAO O/o the PAG(A&E) Meghalaya	Joint classes with EDP Course on “Use of VLC Software for Audit”
	11:30AM to 12:45PM	<ul style="list-style-type: none"> ➤ Master Module ➤ Compilation Module ➤ Treasury Module 		
	1:45PM to 3:00PM	<ul style="list-style-type: none"> ➤ Book 1, Book 2, Book 3 Module ➤ Works Module 		
	3:15PM to 4:30PM	<ul style="list-style-type: none"> ➤ Accounts current Module ➤ Pension Compilation Module ➤ Loan Compilation Module ➤ Security Module ➤ Miscellaneous Module ➤ Audit Module 		
Day 45 26.03.2019 Tuesday	10:00AM to 11:15AM	Overview of VLC Package	Swarup Chakraborty, Sr. Acctt O/o the PAG (A&E) Meghalaya	
	11:30AM to 12:45PM	<ul style="list-style-type: none"> ➤ Source of VLC Data ➤ Categorisation of vouchers in VLC package 		
	1:45PM to 3:00PM	Different DDOs Various Classification of vouchers		
	3:15PM to 4:30PM			

Day 46 27.03.2019 Wednesday	10:00AM to 11:15AM	Audit Module	Swarup Chakraborty, Sr. Acctt O/o the PAG (A&E) Meghalaya Joint classes with EDP Course on “Use of VLC Software for Audit
	11:30AM to 12:45PM	<ul style="list-style-type: none"> ➤ Use of Voucher Query Screen (Demonstration and Practical use) ➤ Navigate to voucher for details query ➤ Navigate to Forest for details query ➤ Navigate to Works for details 	
	1:45PM to 3:00PM	Various Audit Module Reports	
	3:15PM to 4:30PM	<ul style="list-style-type: none"> ➤ Criterion Based Account Consolidation Report (Receipt) & (Payment) ➤ Voucher listing based on Exception Condition ➤ Stratified voucher sampling ➤ Profile on Schemes and Project Expenditure (Scheme wise) ➤ Profile of Schemes and Project Expenditure (Grant-wise) ➤ Categorisation of Expenditure under Estt./Non-Estt. Scheme wise work reports 	
Day 47 28.03.2019 Thursday	10:00AM to 11:15AM	Querying VLC data using Oracle SQL Command	Shri Amit Kumar Ghosh, AAO O/o the PAG (A&E) Meghalaya
	11:30AM to 12:45PM		
	1:45PM to 3:00PM	Querying VLC data using Oracle SQL Command	
	3:15PM to 4:30PM		
Day 48 29.03.2019 Friday	10:00AM to 11:15AM	Review of Grey Area	Joint classes with EDP Course on
	11:30AM to 12:45PM		

			“Use of VLC Software for Audit
	1:45PM to 3:00PM	Stress Management	
	3:15PM to 4:30PM	Stress Management	
Day 49 30.03.2019 Saturday	----- Badminton/Carrom/Chess/TT Competition -----		
Day 50 01.04.2019 Monday	10:00AM to 11:15AM	Joint Stock Company Accounts <i>Accounting for issue of shares, employee’s stock option, redemption of preferential shares, issues, redemption and conversion of debentures and underwriting of shares and debentures</i>	
	11:30AM to 12:45PM	Joint Stock Company Accounts <i>Accounting for issue of shares, employee’s stock option, redemption of preferential shares, issues, redemption and conversion of debentures and underwriting of shares and debentures</i>	
	1:45PM to 3:00PM	Introduction to IT Audit: Understanding the environment	Arindam Nath, Sr. AO O/o the PAG (AU) Assam
	3:15PM to 4:30PM	IT Audit: Objectives and postulates	
Day 51 02.04.2019 Tuesday	10:00AM to 11:15AM	Treatment of Depreciation, Provisions and Reserves	
	11:30AM to 12:45PM	Treatment of Depreciation, Provisions and Reserves	
	1:45PM to 3:00PM	Analysis of Financial Statements	
	3:15PM to 4:30PM	Time Management and Managing the Boss	
Day 52 03.04.2019 Wednesday	10:00AM to 11:15AM	Accounting Standards issued by ICAI & Ind AS	
	11:30AM to 12:45PM	Accounting Standards issued by ICAI & Ind AS	
	1:45PM to 3:00PM	IT Audit: Controls, security, business continuity, planning, business rules	Chhering Anrup Bodh, PAG (Au) Manipur
	3:15PM to 4:30PM	General discussion. Formation of groups of 5 for finalisation of topics to be presented by the different groups in the final day.	RTI Shillong
Day 54 04.04.2019 Thursday	10:00AM to 11:15AM	Cost Accounts Materials, Labour and Direct Expenses	
	11:30AM to 12:45PM	Cost Accounts Materials, Labour and Direct Expenses	
	1:45PM to 3:00PM	Overheads – Factory Overheads, Office and Administrative, Selling and Distribution Overheads	
	3:15PM to 4:30PM	Overheads – Factory Overheads, Office and Administrative, Selling and Distribution Overheads	
Day 55 05.04.2019 Friday	10:00AM to 11:15AM	Marginal Costing, Production Accounts and Cost Sheets	
	11:30AM to 12:45PM	Marginal Costing, Production Accounts and Cost Sheets	
	1:45PM to 3:00PM	Process Accounts	
	3:15PM to	Process Accounts	

	4:30PM		
Day 56 06.04.2019 Saturday	----- Badminton/Carrom/Chess/TT Competition -----		
Day 57 08.04.2019 Monday	10:00AM to 11:15AM	Audit of Government Companies <i>Issue of directions to statutory auditors, supplementary or test audit by the C&AG</i>	RTI Shillong
	11:30AM to 12:45PM	Audit of Government Companies <i>Scrutiny of statutory auditors' report, submission of reports to Parliament/Legislature</i>	RTI Shillong
	1:45PM to 3:00PM	Principles of Compliance Audit <i>Definition; scope; top down, risk based, department centric approach, general principles of compliance audit, subject matter</i>	Dinesh Hariram Mate, DAG O/o AG (Au) Sikkim
	3:15PM to 4:30PM	Planning for Compliance Audits <i>Understanding the audit universe, identification of Apex Auditable Entities, Audit Units and Implementing Units, risk profiling and preparation of annual compliance audit plans</i>	
Day 58 09.04.2019 Tuesday	10:00AM to 11:15AM	Planning for Compliance Audits <i>Planning for individual compliance audits, scope, objectives, criteria, internal controls, materiality, risk assessment, audit matrix, team composition and intimation</i>	Elvina Lalmuanpuii, DAG, O/o the PAG (Au) Manipur
	11:30AM to 12:45PM	Conducting & Reporting Compliance Audits <i>Evidence, documentation, communication, Inspection Report, Departmental Appreciation Note and Compliance Audit Report</i>	
	1:45PM to 3:00PM	Reporting Compliance Audits <i>A case study on preparation of Draft Inspection Report and Departmental Appreciation Note</i>	
	3:15PM to 4:30PM	Gender sensitisation – prevention of sexual harassment in work place, complaints and redressal mechanism	
Day 59 10.04.2019 Wednesday	10:00AM to 11:15AM	Performance Audit <i>Definition, mandate and general principles, Audit objective and scope, difference between regularity audit and performance audit Planning (Strategic audit planning, selection of topics and operational audit plan), risk analysis</i>	Saji Thomas, DAG O/o PAG (A&E) Manipur
	11:30AM to 12:45PM	Performance Audit contd., <i>Planning individual performance audits – setting audit objective, scope, audit approach, audit questions, concepts of issue analysis and audit design matrix</i>	
	1:45PM to 3:00PM	IT Audit: e-governance & process re-engineering	Arindam Nath, Sr. AO O/o the PAG (AU) Assam
	3:15PM to 4:30PM	IT Audit: Case studies	Chhering Angrup Bodh, PAG (Au) Manipur
Day 60 11.04.2019 Thursday	10:00AM to 11:15AM	Performance Audit contd., <i>Evidence gathering techniques in performance audit, development of audit observations, evidence and documentation</i>	Saji Thomas, DAG O/o PAG (A&E) Manipur
	11:30AM to 12:45PM	Performance Audit contd., <i>Development of conclusions and recommendation audit findings matrix</i>	
	1:45PM to 3:00PM	IS Audit – Case studies	
	3:15PM to 4:30PM	IT Audit – Case studies	Chhering Angrup Bodh,

			PAG (Au) Manipur
Day 61 12.04.2019 Friday	10:00AM to 11:15AM	Performance Audit contd., <i>Reporting process, Follow up procedures and A Case study on performance audit</i>	Saji Thomas, DAG O/o PAG (A&E) Manipur
	11:30AM to 12:45PM	Performance Audit contd.	
	1:45PM to 3:00PM	Introduction to Oracle	
	3:15PM to 4:30PM	Introduction to Oracle	
Day 62 13.04.2019 Saturday	----- <i>Badminton/Carrom/Chess/TT Competition</i> -----		
Day 63 15.04.2019 Monday	10:00AM to 11:15AM	Audit of Contracts <i>Audit objective and scope, general principles governing audit of contracts, source documents, arrangements and procedure for Central audit</i>	
	11:30AM to 12:45PM	Audit of contracts <i>Issues for audit scrutiny (audit of sanctions, audit of acceptance of tender/contracts/agreements)</i>	
	1:45PM to 3:00PM	Audit of Contracts contd., A Case Study	
	3:15PM to 4:30PM	Audit of Public Works <i>Audit objectives and scope, categories of public works (roads, dams, bridges, buildings etc.,)</i>	
Day 64 16.04.2019 Tuesday Wednesday	10:00AM to 11:15AM	Audit of Public Works <i>Stages (central audit, local audit, and internal audit at divisional level) of audit of public works, key areas to be examined at various stages.</i>	
	11:30AM to 12:45PM	Audit of Public Works A Case Study	
	1:45PM to 3:00PM	Data Analytics and Big Data	
	3:15PM to 4:30PM	Data Analytics and Big Data	
Day 65 17.04.2019 Wednesday	Mahavir Jayanti (Holiday)		
Day 66 18.04.2019 Thursday	10:00AM to 11:15AM	Central Public Works Accounts Code with Appendices	
	11:30AM to 12:45PM	Central Public Works Accounts Code with Appendices	
	1:45PM to 3:00PM	Central Public Works Accounts Code with Appendices	
	3:15PM to 4:30PM	Financial scams- learning points for Audit- Study of recent scams- failure of check and controls.	
Day 67 19.04.2019 Friday	Good Friday		
Day 68 20.04.2019 Saturday	----- <i>Cultural Activities</i> -----		
Day 69 22.04.2019 Monday	10:00AM to 11:15AM	CPWD Works Manual 2014	
	11:30AM to	CPWD Works Manual 2014	

	12:45PM		
	1:45PM to 3:00PM	CPWD Works Manual 2014	
	3:15PM to 4:30PM	Conflict management – resolving conflicts in work situations – Auditee-Auditor, Unions-Management, intra office conflicts	
Day 70 23.04.2019 Tuesday	10:00AM to 11:15AM	Audit of Scientific Departments <i>Some renowned scientific establishment audited by C&AG, General Principles, audit approach, issues for audit scrutiny- project management</i>	
	11:30AM to 12:45PM	Audit of Scientific Departments <i>A Case Studies</i>	
	1:45PM to 3:00PM	Environment Audit <i>Principles and laws of conservation of Natural Resources including Forestry and wildlife, Pollution norms</i>	
	3:15PM to 4:30PM	Environment Audit Case studies	
Day 71 24.04.2019 Wednesday	10:00AM to 11:15AM	Railway Accounts -Background, Structure, Comparison with Civil Accounts, Accounts set up in the Railway Board and field units	
	11:30AM to 12:45PM	Computerisation, Passenger reservation system, purchase and inventory control in Indian Railways	
	1:45PM to 3:00PM	Computerisation, Passenger reservation system, purchase and inventory control in Indian Railways	
	3:15PM to 4:30PM	Audit of Railways <i>Mandate, audit objectives and scope, organizational set up of IA&AD for auditing Indian Railways</i>	
Day 72 25.04.2019 Thursday	10:00AM to 11:15AM	Audit of Indian Railways <i>Key areas of audit, some important audit findings</i>	
	11:30AM to 12:45PM	Audit of Indian Railways <i>Case Studies</i>	
	1:45PM to 3:00PM	Data Analytics and Big Data	
	3:15PM to 4:30PM	Data Analytics and Big Data	
Day 73 26.04.2019 Friday	10:00AM to 11:15AM	Audit of Panchayati Raj Institutions and Urban Local Bodies- audit objective and scope mandate, accounting and budgeting arrangements in these institutions	
	11:30AM to 12:45PM	Audit of Panchayati Raj Institutions and Urban Local bodies contd., <i>Audit check to be exercised</i>	
	1:45PM to 3:00PM	Audit of Panchayati Raj Institutions and Urban Local bodies <i>A Case Study</i>	
	3:15PM to 4:30PM	Data Analytics and Big Data	
Day 74 27.04.2019 Saturday	----- Trekking -----		
Day 75 29.04.2019 Monday	10:00AM to 11:15AM	Audit of Fraud <i>Fraud vs Error, theories of frauds, roles & responsibilities of Management and Auditors in prevention and detection of frauds</i>	
	11:30AM to 12:45PM	Audit of Frauds contd., <i>Developing red-flags and anti-fraud measures</i>	
	1:45PM to 3:00PM	Audit of Frauds contd., <i>A case study</i>	
	3:15PM to 4:30PM	Privatisation and disinvestment – an overview and an audit perspective	
Day 76 30.04.2019	10:00AM to 11:15AM	Role of public, private sectors and emergence of new investment/delivery models like PPPs.	
	11:30AM to	Audit of Joint ventures & PPPs.	

Tuesday	12:45PM		
	1:45PM to 3:00PM	Audit of Joint ventures & PPPs.	
	3:15PM to 4:30PM	Audit Reporting <i>Processing replies to audit findings, intimation of audit findings to the concerned authorities (HOD, Secretary)</i>	
Day 77 01.05.2019 Wednesday	10:00AM to 11:15AM	Audit Reporting contd., <i>Action on audit findings. Establishment of audit committees and their constitution. Inventory of audit findings for follow up action.</i>	
	11:30AM to 12:45PM	Audit Reporting contd., <i>Communication of finalized paragraphs for inclusion in audit report. Forwarding copies of audit report for laying before legislature, forwarding copies of audit reports to Secretary to Government after presentation</i>	
	1:45PM to 3:00PM	Data Analytics and Big Data	Arindam Nath, Sr. AO O/o the PAG (AU) Assam
	3:15PM to 4:30PM	Data Analytics and Big Data	
Day 78 02.05.2019 Thursday	10:00AM to 11:15AM	Audit Reporting contd., <i>Finalization of Audit Reports-form, content, incorporation of replies to draft paragraph, communication of finalized paragraph for inclusion in the audit report.</i>	
	11:30AM to 12:45PM	Action Taken on Audit Reports <i>Institutional arrangements for follow up on audit findings. Roles of PAC/COPU</i>	
	1:45PM to 3:00PM	Data Analytics and Big Data	Arindam Nath, Sr. AO O/o the PAG (AU) Assam
	3:15PM to 4:30PM	Data Analytics and Big Data	
Day 79 03.05.2019 Friday	10:00AM to 11:15AM	Presentation Group 1	RTI Shillong
	11:30AM to 12:45PM	Presentation Group 2	RTI Shillong
	1:45PM to 3:00PM	Presentation Group 3	RTI Shillong
	3:15PM to 4:30PM	Valediction	PD

