

**Training Programme**  
**General**  
**Course Contents**  
**2018-19**

## **SPECIAL COURSES ON ACCOUNTS AND ENTITLEMENT**

1. **Course Title** : **Special Course on Government Accounts-the Process Flow, VLC, PW/Forest Accounts, Account Current Module of VLC and Management Issues.**
2. **Date** : 23.04.2018 to 27.04.2018.
3. **Duration** : 5 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The training programme on Government Accounts-the Process Flow, VLC, PW/Forest Accounts and Management Issues 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 course aims at introducing participants to different steps involved in Govt. Accounting and flow and exhibition of transactions in the annual accounts.
  - (ii) **At the end of the course, the participants shall be able to:**
    - Understand the various parts of Government Accounts.
    - Understand the process involved in the preparation of the Budget.
    - Understand the present system of accounts and an overview of the proposed accrual accounting.
    - Understand the accounts of PW/Forest.
    - Understand the procedure for clearance of suspense and remittance balances.
7. **Programme Content and Structure:**
  - An Introduction to Government Accounts Government Accounts – Rationale and Philosophy.
  - Preparation of Budget- Provision of Funds through Budget, Exchequer control, Issue of sanctions, Monitoring of expenditure and related matters.
  - Government Accounts – Accrual System of Accounting and transition of Govt. Accounts towards Accrual System of Accounting.
  - An Overview of VLC – Group Discussion.
  - 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.
- Ethics and Values in Public Governance.
- Function of Account Current under VLC.
- Interpretation of Annual Accounts, Accounting an Aid to Management.
- Improper operation of PLA and Adverse Balances.
- Practical training in Master Module, Compilation Module, Treasury Module.
- Practical training in Book Module (I, II & III), Works Module, Forest Module.
- Account Current Module, Pension Module.
- Loan Module, Security Module.
- Source of VLC data, Categorization of Vouchers, Different DDOs, Various Classifications of Vouchers.

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

**9. Target Participants:** The Accountants/Auditors to AAOs of Accounts and Audit offices engaged in preparation of monthly and Annual Accounts may be nominated for the course. This course is intended primarily for participants dealing with the Compilation and finalization of monthly and Annual Accounts of the Government.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.86 on a scale of 1 to 5 by the participants.

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- 1. Course Title :** Special Course on Inspection of Treasuries and IT Audit on Inspection of Treasuries.
- 2. Date :** 14.05.2018 to 19.05.2018.
- 3. Duration :** 6 days.
- 4. Location :** Regional Training Institute, Shillong.
- 5. Programme Background:** The training programme on Inspection of Treasuries and IT Audit on Inspection of Treasuries 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 participants will get an idea about the records to be checked while Inspecting a Treasury and conducting IT Audit of Treasuries.

(ii) **At the end of the course, the participant will be able to:**

- Understand the objective and importance of Treasury Inspection.
- Understand the function of Treasuries and the various records maintained in Treasuries.
- Understand the duties and responsibilities of T.O and DDOs with reference to Budget.
- Understand the reconciliation of the cash balances with the Bank.
- Understand the subsidiary cash book, payment register etc.
- Understand how to draft an Inspection Report.
- Understand the Procedure for Conducting Treasury Inspection on IT Environment.

## **7. Programme Content and Structure:**

- Objective and Importance of Treasury Inspection. Why Treasury Inspection is done by AG (A&E)? Integration of Treasury Inspection findings in Audit Reports prepared by AG (Audit).
- Duties and responsibilities of Treasury Officer and DDOs. Control by TO with reference to Budget of DDOs.
- How Treasuries function and their records are maintained. Procedure for maintenance of Accounts of Treasuries.
- Monthly accounts to AG (A&E) office. What details to accompany, report on incomplete accounts – to whom? Accounts not received and left out of compilation. How cash balance is reconciled in A&E office.
- Subsidiary Cash Book and payment Registers in Treasury, Currency Chests.
- Reconciliation with Banks, Heads involved and reflection in accounts of the differences.
- Treasury Inspection – A general overview – Interesting cases noticed during inspection.
- Drafting of Treasury Inspection Report, case studies of Treasury Inspection.
- Receipts and remittances and reconciliation with revenue earning departments.

- Subsidiary Accounts in treasury office on personal deposits and many other debt, deposit fund etc. head of Accounts and their checks. Refund of deposits by TO.
- Definition of IT Audit, Objectives of IT Audit and Mandate for IT Audit.
- Steps in IT Audit, IT Audit Process- Planning.
- Definition of IT Controls in IT Environment.
- General IT Controls- Organizational and Management Controls.
- IT Operational Controls, IT Physical and Logical Access Controls.
- IT Acquisition Controls, Programme Change Controls, Business Continuity and Disaster Recovery Controls.
- Audit of Application Controls-Input Controls, Processing Controls.
- Output Controls, Master/Standing Data File Controls.
- Data extraction including visit to a Treasury.
- Ethics and Values in Public Governance.

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

**9. Target Participants:** The Sr. Accts/AAOs to SAOs of Accounts offices engaged in conducting Treasury Inspection may be nominated for the course. This course is intended primarily for participants who would be conducting Treasury Inspection.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.5 on a scale of 1 to 5 by the participants.

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**1. Course Title :** **Special Course on Preparation and Certification of Finance and Appropriation Accounts.**

**2. Date :** 04.06.2018 to 08.06.2018.

**3. Duration :** 5 days.

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

**5. Programme Background:** The training programme on Preparation of Finance Accounts and Appropriation Accounts and certification standards of Finance and

Appropriation Accounts 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 course aims to make aware of the participants about the steps involved in preparation of Finance Accounts and Appropriation Accounts and exercise checks involved for Certification of the Accounts.
- (ii) **At the end of the course, the participants should be able to:**
  - Understand how the finance and appropriation accounts are prepared and various steps involved in the preparation of final accounts and certification of the same by the AG (Audit).

**7. Programme Content and Structure:**

- Introduction to Finance and Appropriation Accounts.
- Preparation of Finance Accounts – Detailed Statements-Revised Format.
- Preparation of Finance Accounts – Summarized Statements-Revised Format.
- Preparation of Appropriation Accounts.
- Audit and Certification of Finance and Appropriation Accounts.
- Link of Finance Accounts to State Finance Report.

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

**9. Target Participants:** The Sr. Accountants/AAOs/AO and SAOs may be nominated for the course. The course is primarily meant for participants engaged for preparation of Finance Accounts and Appropriation Accounts and Certification of Finance Accounts.

**10. Additional Information:**

**Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers both in service and retired.

**Feedback on previous Course:** The course was rated 4.8 on a scale of 1 to 5 by the participants.

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- 1. **Course Title** : **Special Course on Accrual System of Accounting.**
- 2. **Date** : 30.07.2018 to 01.08.2018.

- 3. Duration** : 3 days.
- 4. Location** : Regional Training Institute, Shillong.
- 5. Programme Background:** The training programme on Accrual Accounting 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 course is to introduce the participants about the present system of cash basis accounting and the proposed Accrual basis accounting.
- (ii) **At the end of the course, the participants will be able to:**
- Understand the present system of accounting. Understand the role of GASAB in development of accrual accounting standards.
  - Understand the nature of reporting in accrual accounting. Public Sector Financial Reporting framework and IPSAS requirements.
- 7. Programme Content and Structure:**
- Review of present system of accounting-limitations.
  - Role of GASAB on development of accrual accounting standards.
  - Accrual basis accounting system shift in approach and methodology of accounting.
  - International Standards of Supreme Audit Institutions (ISSAI).
  - Nature of reporting in accrual accounting. Positive factors in accrual accounting Public Sector Financial Reporting Frame Work. Possible alignment of national standards with accrual IPSAS with local requirements.
  - Recommendations of the 12<sup>th</sup> and 13<sup>th</sup> Finance Commissions. Efforts made by Govt. to migrate to Accrual Accounting.
- 8. Methodology:** Lectures, Presentation, Interactive sessions and Course end test.
- 9. Target Participants:** The Sr.Acctts/AAOs and SAOs may be nominated for the course. This course is primarily to give an overview of Accrual Accounting System.
- 10. Additional Information:**
- Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers of the IA&AD.
- Feedback on previous Course:** The course was rated 4.4 on a scale of 1 to 5 by the participants.

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1. **Course Title** : **GST Accounting, payment and deduction related to PAO function and VLC Module for GST and reports.**
2. **Date** : 10.09.2018 to 12.09.2018.
3. **Duration** : 3 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The training programme on “GST Accounting, payment and deduction related to PAO function and VLC Module for GST and reports” 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. The course schedule and other details are under preparation.
7. **Methodology:** Lectures, Presentation, Interactive sessions and Course end test.
8. **Target Participants:** The Sr. Accountants/ Sr.Auditors to SAOs may be nominated for this course. The course will be beneficial for those who will be engaged in the GST related work.
9. **Additional Information:**
  - Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers of the IA&AD.
  - Feedback on previous Course:** This course is conducted for first time at RTI, Shillong.

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1. **Course Title** : **Special Course on Maintenance of Broadsheets, Debt Deposits and Remittance Head, Adverse Balance, Improper Operation of Personal Deposits, Clearance of Suspense Head, Maintenance of GPF Accounts and Disposal of Fund, GAD, Pension Cases and Complaint Cases.**
2. **Date** : 04.02.2019 to 08.02.2019.
3. **Duration** : 5 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The training programme on “Special Course on Maintenance of Broadsheets, Debt Deposits and Remittance Head, Adverse Balance, Improper Operation of Personal Deposits, Clearance of Suspense Head, Maintenance of



GPF Accounts and Disposal of Fund, GAD, Pension Cases and Complaint Cases” 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 course aim at introducing participants to different steps involved in Maintenance of Broadsheets, Debt Deposits and Remittance Head, Adverse Balance, Improper Operation of Personal Deposits, Clearance of Suspense Head, Maintenance of GPF Accounts and Disposal of Fund, GAD, Pension Cases and Complaint Cases.

#### **(ii) At the end of the course, the participants will be able to:**

- Understand the maintenance of broadsheets.
- Understand the process of Debt Deposits and Remittance Head, Adverse Balance, Improper Operation of Personal Deposits.
- Understand the procedure for clearance of suspense head.
- Understand the process of maintenance of GPF Accounts and Disposal of Fund, GAD, Pension Cases and Compliant Cases.

#### **7. Programme Content and Structure:**

- Formation of Government Accounts in Treasury and submission of Monthly Accounts to A&E offices.
- Inter Government adjustment, transfer entries, detailed book and Monthly closing balance statement from RBI.
- Maintenance of Broadsheets of Loan and Deposit, GPF and Suspense Heads clearance and adjustment procedure and reflection in the accounts.
- Maintenance of Broadsheets of Remittance heads and procedure for reconciliation and clearance and their depiction in the Finance Accounts.

**8. Methodology:** Lecture, Presentation, Interactive Session and course end test.

**9. Target Participants:** The Accountants/Auditors to AAOs may be nominated for this course.

#### **10. Additional Information:**

**Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ Officers of the IA&AD.

**Feedback on previous Course:** The course was conducted during 2011-12 at RTI, Shillong.

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## **SPECIAL COURSES ON AUDIT**

1. **Course Title** : **Special Course on Performance Auditing.**
2. **Date** : 02.04.2018 to 06.04.2018.
3. **Duration** : 5 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The training programme on Performance Auditing 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:**
  - (iii) The course aim to equip the participants with various techniques involved in the execution of Performance Audit.
  - (iv) **At the end of the course, the participants will be able to:**
    - Know about the shift in approach and methodology in performance audit.
    - Learn about performance audit implementation plan.
    - Learn about developing audit objectives and criteria.
    - Learn about evidence, source of evidence and process of evidence gathering.
    - Learn about sampling techniques, developing audit conclusion, recommendation and reporting process.
7. **Programme Content and Structure:**
  - Strategic Planning-Principles and procedures Internal Control mechanism and Performance Audit.
  - Risk assessment for strategic planning including Hands-on-exercise.
  - Performance Audit-Implementation Plan.
  - Setting/Developing Audit Objectives/Criteria, sources of criteria. Issue analysis.
  - Hands on exercise on audit objective/Issue analysis.
  - Evidence and sources, Concept of study design matrix.
  - Hands on exercise on criteria evidence, source of evidence and completion of study design matrix.
  - Preparation of audit test programmes, evidence gathering and analysis documentation of evidence.
  - Statistical Sampling in Performance Audit.

- Developing audit conclusion and recommendations/Reporting process & attributes of good performance audit reports.
- Hands-on exercise on developing audit conclusion and recommendations.
- Supervision review and quality control.
- Potential impacts of performance audit including Hands-on exercise.
- Quality assurance in Performance Audit.
- Follow up of Performance Audits.
- Ethics and Values in Public Governance.

**8. Methodology:** Lecture, Presentation, Interactive Session and course end test.

**9. Target Participants:** The Sr. Auditors to Sr. DAGs may be nominated for this course. The course will be beneficial for those who will be engaged in performance audit work.

**10. Additional Information:**

**Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ Officers of the IA&AD.

**Feedback on previous Course:** The course was rated 4.6 on a scale of 1 to 5 by the participants.

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**1. Course Title :** Special Course on “Awareness of International Standards of Supreme Audit Institutions (ISSAIs)” (Hqrs Course).

**2. Date :** 28.05.2018 to 30.05.2018.

**3. Duration :** 3 days.

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

**5 Programme Background:** Proposed by Headquarters Office and accepted by the RAC Shillong. This training programme on Awareness of ISSAIs is being conducted as per instruction of Hqrs.

**6. Learning Objectives:**

(i) The aims of the course are to introduce the participants to INTOSAI, ISSAIs and INTOSAI Guidance for Good Governance.

(ii) **At the end of the course, the participants will be able to:**

- Learn about four levels of ISSAI, INTOSAI global Initiative and SAI India’s Initiative on the implementation of ISSAI Guidelines.

## **7. Programme Content and Structure:**

- Background of ISSAI. ISSAI Frame Work.
- INTOSAI GOV's Global initiative SAI India's Initiatives.
- Financial Audit Guidelines ISSAI (1000-2999).
- Compliance Audit Guidelines ISSAI (4000-4200).
- Performance Audit Guidelines ISSAI (3000-3100).

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

**9. Target Participants:** The AAOs to SAOs from both Accounts and Audit offices may be nominated for the course.

## **10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.8 on a scale of 1 to 5 by the participants.

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**1. Course Title :** **Compliance Auditing Guidelines, Audit of Public Works and Audit of Forest Departments, Projects, Audit of Tender and Contracts and Audit of Public Private Partnership Projects, Audit of Power Purchase Agreements and EAP/World Bank Projects.**

**2. Date :** 02.07.2018 to 07.07.2018

**3. Duration :** 6 days.

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

**5. Programme Background:** The training programme on "Compliance Auditing Guidelines, Audit of Public Works and Audit of Forest Departments, Projects, Audit of Tender and Contracts and Audit of Public Private Partnership Projects, Audit of Power Purchase Agreements and EAP/World Bank Projects" 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:**

- (i) The course aims to make the participants understand the Compliance Auditing Guidelines, Audit of Public Works and Audit of Forest Departments, Projects, Audit of Tender and Contracts and Audit of Public Private Partnership Projects, Audit of Power Purchase Agreements and EAP/World Bank Projects, appraisal and approval of such projects, of various types of PPP, scope and objectives of PPP audit, process of assessment of the documents and record of private sector partners, knowledge of Work Audit, Audit of tender and contract, Essentials of a valid contract, procedures for conducting compliance audit etc.
- (ii) At the end of the course the participants will be able to learn details on planning, implementation, reporting, observing follow-up processes and obtaining quality assurance in compliance audit, different aspects of Audit of Public Works and Audit of Forest Departments, process of selection of PPP projects for audit and different steps involved in the audit of such projects etc.

## **7. Programme Contents & Structure:**

- General principles for Compliance Audit.
- Compliance Audit Processes which covers audit universe and annual compliance audit plan, apex auditable entities and audit units.
- Instructions on preparation of Audit Plan for Compliance Risk Profiling including risk assessment methodology, Components of Annual Compliance Audit Plan.
- Setting up Compliance Audit Objectives, Performing the Audit and Gathering Audit Evidence, Compliance Audit Design Matrix.
- Compliance auditing in digital environment, Evaluating Evidence and Forming Conclusions, Preparation of Audit Finding Matrix.
- Reporting for Compliance Audit based on principles like completeness, objectivity, timeliness.
- Forms and content of reporting like Inspection Report, Departmental Appreciation Note and Compliance Audit Report etc.
- Introduction to Work Audit.
- Accounting Mechanism of Public Works Departments.
- Ethics and Values in Public Governance.

- Points to be seen while preparing the Estimate for executing civil construction work like Building, Roads & Bridges.
- Methods of verifying different designs, drawings and Contour Maps.
- Preparation of schedule of rates and scrutiny of analysis of rates.
- Measurement Book-Mathematical aspects.
- Interpretation of contract clauses, Essentials of a valid contract. General principles to be observed while entering into Contract and Agreements.
- Points to be seen in audit of tender and contract. Analysis of work with reference to contract and agreements.
- Audit of Projects/contract, Stores and Stock and T&P accounts of Public Work Divisions including case study.
- Integrated Review of overall working of Public Works Department. Points to be examined during the course of review.
- Preparation of Draft Paragraphs on Public Works Audit.
- An overview of Public Private Partnership (PPP).
- Types of PPP, PPP Audit in different (Infrastructure) Sectors.
- Appraisal and Approval of PPP Projects, Financial Support to projects in Infrastructure, MCA.
- Introduction to International Standards of Supreme Audit Institutions (ISSAI).
- Scope and objectives of PPP Audit Contracts/Concession agreements, Documents available with Public Sector Partner.
- Accessing the documents and records of the Pvt. Sector partner.
- Identifying and sharing risks. Audit Planning and selection of PPP projects for Audit.
- Auditing process and Criteria. Process Flow, Audit of Projects: A sequential Approach Audit concessions, Risk allocation, viability Gap Funding

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

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

**10. Additional Information:**

**Faculty:** Apart from the regular core faculty of the institute, faculty would be drawn

from resource pool comprising of Group 'A' & 'B' officers of IA&AD (both in service and retired).

**Feedback on previous Course:** The course was rated 5 on a scale of 1 to 5 by the participants.

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**1. Course Title :** Special Course on Noting and Drafting of Audit Memos/IR/ Review Notes/ Draft Paragraph/ Reviews including preparation of Chapter-1 of Audit Report (Revenue).

**2. Date :** 23.07.2018 to 27.07.2018.

**3. Duration :** 5 days.

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

**5. Programme Background:** The training programme on Noting and Drafting of Audit Memos/Inspection Reports 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 Programme/Course material will equip the participants with the knowledge and style of Noting and Drafting of D.O. letters and other forms of correspondences.

(ii) **At the end of the course, the participants will be able to:**

- Learn the techniques of collection of information through issue of Audit Memos/queries in field audit, writing of POS, incorporation of replies to POS and Audit memos in the Inspection Reports and Techniques of developing draft paragraph.

**7. Programme Course Content:**

- Noting and drafting of D.O. letters and other forms of correspondences.
- Purpose of Audit Memos, Facts confirmation, Information seeking. Writing of POS.
- Drafting of Inspection Report. Documents to accompany Draft Inspection Reports.
- Incorporation of replies to audit memos in Inspection Reports. Memos not replied to. Facts in doubt-records not supplied.



- Techniques of development of Draft Paragraphs. Processing of materials for Audit Report. Forwarding of paras to Government and C&AG. Practical exercise.
- Preparation/ Tone of Draft Paragraphs, Review Paragraphs. Practical exercise on good and bad models.
- Drafting of Review Notes and Review paras – practical exercise.
- Preparation of Chapter-I of Audit Report (Revenue).
- Introduction to International Standards of Supreme Audit Institutions (ISSAI).

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

**9. Target Participants:** The Sr. Auditors/AAOs/AOs and SAOs working in audit offices may be nominated for the course. This course will be helpful for those participants who will be engaged to conduct field audit.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4 on a scale of 1 to 5 by the participants.

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

**2. Date :** 20.08.2018 to 21.08.2018.

**3. Duration :** 2 days.

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

**5. Programme Background:** The training programme on Audit of Fraud, Corruption and Fraud Detection Techniques and Forensic Audit 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 introduce the participant with the C&AG’s Standing Order in relation to cases of fraud and corruption.

(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; ASOSAI guideline.
- 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/AAOs/AOs and SAOs working in the different field Audit offices may be nominated for the course.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.6 on a scale of 1 to 5 by the participants.

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1. Course Title : **Companies Act 2013, Balance Sheet Audit and Applicable Indian Accounting Standards (IND-AS).**
2. Date : 17.09.2018 to 20.09.2018.
3. Duration : 4 days.
4. Location : Regional Training Institute, Shillong
5. **Programme Background:** The training programme on Companies Act 2013, Balance Sheet Audit and Applicable Indian Accounting Standards (IND-AS) 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 various techniques involved in the Accounting and Audit Provisions with respect to New Companies Act, 2013.

**7. Programme Content and Structure:**

- Companies Act 2013 vis a vis Act 1956.
- Statutory authorities under Act : Scope
- National Financial Reporting Authority (NFRA)
- Serious Fraud Investigation Office (SFIO)
- National Company Law Tribunal (NCLT)
- Board and Directors responsibilities
- New Concepts of interest for Audit
- Auditing : Major Changes
- Cash Flow Statement : Mandatory
- Consolidated Financial Statements (CFS).
- Balancesheet Audit and applicable IND-AS.

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

**9. Target Participants:** Sr. Auditors/AAOs to SAOs may be nominated for the course. The course is intended primarily for those officials from the Commercial Wing.

**10. Additional Information:**

**Faculty:** The faculty will be drawn from PSUs and Professional Chartered Accountants.

**Feedback on previous Course:** The course was rated 4.79 on a scale of 1 to 5 by the participants.

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**1. Course Title : Special Course on Risk Based Audit Approach with Quantitative Technique and Statistical Sampling, Internal Audit Control and Statistical Sampling.**

**2. Date :** 24.09.2018 to 27.09.2018.

**3. Duration :** 4 days.

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

**5. Programme Background:** The training programme on Risk Based Audit Approach with Quantitative Technique and Statistical Sampling 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 course is to equip the participants with the knowledge of risk model, materiality, risk assessment involved in the audit of financial statement.

(ii) **At the end of the course, the participants will be able to :**

- Learn about statistical sampling and techniques to be used in the audit of financial statement.

**7. Programme Contents & Structure:**

- Introduction of Sampling Technique and Sampling – Concept and types.
- Statistical versus Non-Statistical Sampling. The basis of stratification procedure – A case study Sampling Theory and Estimation Sampling Error.
- Monetary Unit Sampling.
- Attribute Sampling and Compliance Testing.
- Materiality – Concept, determination and application.
- Internal Control Mechanism in the light of INTOSAI & ASOSAI Guidelines.
- Audit Risk – concept, assessment and determinant.
- Planning the Sampling process Application of sampling in Audit.
- Application of sampling in Audit Case Study.

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

**9. Target Participants:** Sr.Auditors/AAOs/AOs and SAOs working in the different audit offices may be nominated for the course.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.3 on a scale of 1 to 5 by the participants.

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**1. Course Title :** **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).**

**2. Date :** 03.10.2018 to 06.10.2018.

**3. Duration :** 4 days.

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

**5. Programme Background:** The training programme 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) will be 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 make the participants understand the preparation, the form and content of the audit report, identify the types of audit opinion prepare a draft report or comments in accordance with audit objectives and the reporting standards of the IAAD.

At the end of the course, the participants will be able to learn details on principles, objectives, approach, methodology, audit techniques and procedures, observing follow-up processes and obtaining quality assurance in preparation of a Separate Audit Report. Participant will be able to know the provision for getting approval of the draft SAR from Headquarter, issue of Management Letter, time schedule for conducting audit, finalization and issue of SAR.

**7. Programme Contents & Structure:**

- Elements of broad principles of Accounting and basics of financial management.
- Identification of significant and non-significant audit areas.
- Uniform Format of Accounts for the Central Autonomous Bodies.
- Internal Control and Risk Assessment.
- Accounting Standards and disclosure requirements.
- Auditing Standards of CAG of India, INTOSAI and other standards in general.
- Reporting Standards and Drafting of Audit Reports and Audit Comments.
- Follow up procedure.

**8. Methodology:** Lectures, Presentation, Interactions and Course End Test.

**9. Target Participants:** Sr. Auditors/AAOs/AOs/ and SAOs working in the different field audit offices may be nominated for the course. The participants when deputed for audit of the entity where SAR is to be prepared, they will be able to exercise their knowledge gathered from this training course.

**10. Additional Information:**

**Faculty:** Apart from the regular core faculty of the institute, faculty would be drawn from resource pool comprising of Group 'A' and 'B' officers of IA&AD (both in service and retired).

**Feedback on previous Course:** The course was rated 5 on a scale of 1 to 5 by the participants.

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- 1. Course Title :** **Special Course on Preparation and Certification of Finance Accounts and Appropriation Accounts including Financial Attest Audit Manual (FAAM) and Central Audit Approach.**
- 2. Date :** 12.11.2018 to 17.11.2018.
- 3. Duration :** 6 days.
- 4. Location :** Regional Training Institute, Shillong.
- 5. Programme Background:** The training programme on Preparation and Certification of Finance Accounts and Appropriation Accounts including Financial Attest Audit Manual (FAAM) and Central Audit Approach will be conducted based on projected training requirement of User Offices of RTI Shillong. As discussed in the RAC Meeting of RTI Shillong, the two courses i.e. Preparation and Certification of Finance Accounts and Appropriation Accounts including Financial Attest Audit Manual (FAAM) and Central Audit Approach have been merged into one course.
- 6. Learning Objectives:** Basic things that the participants can learn from this course are as follows:
  - (i) The mandate of Comptroller & Auditor General of India for the preparation of Finance & Appropriation Accounts, and the recommendations of the Finance Commission regarding the Accounting Procedure and necessary for inclusion of various additional statements in the Finance Accounts.
  - (ii) Understanding the responsibilities of C&AG in so far it relates to compilation of accounts. Review on various stages involved in the process of compilation and consolidation of Ac counts.

- (iii) The Appropriation Acts and Analysis of Budget Estimates, Appropriation audit register. The participants will also understand the computerization of accounts for efficiency and effectiveness of the maintenance of accounts and generation of financial statements as well as appropriation accounts.
- (iv) The preparatory work to be completed before the work of preparation of the Finance Accounts and Appropriation Accounts is taken up. We will be able to enumerate the main difference between these Annual Accounts. We will also be able to explain the structure of Finance Accounts and checks to be exercised.
- (v) The preparation of Appropriation Accounts and checks to be exercised while preparing Appropriation Accounts.
- (vi) The preparation of the State Finance Report based on the Finance Accounts and Appropriation Accounts prepared and certified by the Audit.
- (vii) Meaning of Central Audit, Objective and scope of Central Audit.
- (viii) 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 Objection and
- (ix) Organisational Structure, Central Audit Parties, Central Audit Supporting Sections, Duties and Responsibilities of Central Audit Personnel, Processing of Draft Paragraphs for incorporation in Audit Report including Financial Attest Audit Guidelines (FAAG).

## **7. Programme Contents & Structure:**

- Mandate of the C&AG of India envisaged in the Constitution of India and the CAG's DPC Act, 1971.
- Responsibilities of C&AG in so far it relates to compilation of accounts.
- The Appropriation Acts. Analysis of Budget Estimates, Appropriation audit register.
- Computerization of accounts for efficiency and effectiveness of the maintenance of accounts and generation of financial statements as well as appropriation accounts including Voucher Level Compilation.
- Preparation of Finance Accounts and Appropriation Accounts, Difference between Finance Accounts and Appropriation Accounts, Structure of Finance Accounts and checks to be exercised while preparing Appropriation Accounts.

- Preparation of the State Finance Report based on the Finance Accounts and Appropriation Accounts prepared and certified by the Audit.
- Meaning of Central Audit, Objective and scope of Central Audit.
- 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.
- Organisational Structure, Central Audit Parties, Central Audit Supporting Sections.
- Duties and Responsibilities of Central Audit Personnel including Pension Audit.
- Audit of Finance and Appropriation Accounts.
- Processing of Draft Paragraphs for incorporation in Audit Report.

**8. Methodology:** Lectures, Presentation, Interactions and Course End Test.

**9. Target Participants:** Sr. Auditors/AAOs/AOs/ and SAOs working in the different field audit offices may be nominated for the course. The participants when deputed for preparation and compilation of Finance Accounts and Appropriation Accounts including its audit, they will be able to exercise their knowledge gathered from this training course.

**10. Additional Information:**

**Faculty:** Apart from the regular core faculty of the institute, faculty would be drawn from resource pool comprising of Group ‘A’ and ‘B’ officers of IA&AD (both in service and retired).

**Feedback on previous Course:** The course was rated 4.5 on a scale of 1 to 5 by the participants.

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- 1. Course Title :** Special Course on Audit Evidence and Reporting (Hqrs Course).
- 2. Date :** 26.11.2018 to 01.12.2018.
- 3. Duration :** 6 days.
- 4. Location :** Regional Training Institute, Shillong.
- 5. Programme Background:** As proposed by Headquarters Office and accepted by the RTI, Shillong. This training programme on Special Course on Audit Evidence and Reporting is being conducted based on Hqrs instruction.



## **6. Learning Objective:**

(i) The aim of the course is to introduce the participants with the key aspects of Audit evidence and different techniques of evidence gathering, Audit Reports with reference to ISSAIs guidelines.

### **(ii) At the end of the course, the participants will be able to:**

- The participants will also know the importance of audit evidence in the audit of (i) Performance Audit (ii) Financial Audit and (iii) Compliance Audit.
- Learn the language and structure of the Audit Report. They will also know about the style guide issued by the C&AG of India.

## **7. Programme Contents and Structure:**

- Concept of Audit Evidence and Techniques of Evidence Gathering, Financial Auditing, Performance Auditing, Compliance Auditing.
- Introduction to Audit Reporting.
- Components of an audit paragraph.
- Link between Report, Audit Objectives and Working Paper.
- Balanced and Fair Reporting, Audit Report- Language and Structure.

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

**9. Target Participants:** Sr.Auditors to SAOs from Audit offices may be nominated for the course.

## **10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.6 on a scale of 1 to 5 by the participants.

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**1. Course Title :** **Special Course on Audit of PRIs and Urban Local Bodies/ Municipal Corporation including Autonomous District Councils for all the Audit offices.**

**2. Date :** 17.12.2018 to 21.12.2018.

**3. Duration :** 5 days.

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

**5. Programme Background:** The training programme on Audit of Autonomous Bodies/PRI/Urban Local Bodies including Autonomous District Councils being organized based on projected training requirements of user offices of RTI, Shillong.

**6. Learning Objectives:**

(i) The aim of the course is to introduce the participants with the constitutional provisions for PRIs/ULBs and ADCs. And also audit of above Autonomous Bodies as per applicable Financial Attest Audit Manual (FAAM).

(ii) **At the end of the course** the participants will be able to understand the process involved in the audit of Autonomous Bodies and know the meaning of Separate Audit Report (SAR), contents of SAR and issue of Audit Certificate.

**7. Programme Contents and Structure**

- Salient features of Manual of Instruction for Audit of Autonomous Bodies.
- Constitutional provisions in respect of PRIs, ULBs and ADCs.
- Entrustment of Audit to C&AG under Section 20 of CAG's DPC Act.
- Accounting Standards, Structure of PRI Accounts.
- Drafting of Separate Audit Report.
- Ethics and Values in Public Governance.

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

**9. Target Participants:** Sr. Auditors and SAOs working in audit offices may be nominated for the course. The participants when deputed for audit of PRIs, ULBs and ADCs will be able to exercise their knowledge gathered from this training course.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 3.9 on a scale of 1 to 5 by the participants.

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**1. Course Title :** Preparation of Report on State Finance.

**2. Date :** 04.03.2019 to 06.03.2019.

**3. Duration :** 3 days.

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

**5. Programme Background:** The training programme on Report on State Finance 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 course aims at introducing the participants about the purpose for which report on State Finance is prepared every year.

(ii) **At the end of the course, the participants will be able to:**

- Understand the materials required for preparation of State Finance Report and steps involved in the preparation of the report.

#### **7. Programme Content and Structure:**

- Concept of Public Finance and issues to be analyzed in SFR.
- Structure of Audit Report on State Finances- Chapter –I and its linkage with the Finance Accounts.
- Discussion on Statements of Finance Accounts.
- Notes to Accounts and its linkage to SFR Structure of Audit Report on State Finances-Chapter-II and its linkage with the Appropriation Accounts.
- Scrutiny of budget documents of the State Government and Audit Comments thereon.
- Scrutiny of re-appropriation and surrender orders and audit comments thereon-purpose and use of such comments.
- Chapter-III of Report on State Finances including AC/DC bills, Utilization certificates, suspense and remittance.
- Highlights of important issues discussed in the SFR in various states.
- Introduction of International Standards of Supreme Audit Institutions (ISSAIs).
- Brain storming on how to improve the readability of Report on State Finances.

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

**9. Target Participants:** Sr. Auditors/AAOs to SAOs engaged in preparation of report may be nominated for the course. This course is intended primarily for participants who would be engaged for the preparation of State Finance Report in Audit offices.

## **10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.14 on a scale of 1 to 5 by the participants.

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- 1. Course Title** : **Special course on Goods and Service Tax (GST) and Audit of Revenue Receipts.**
- 2. Date** : 18.03.2019 to 22.03.2019.
- 3. Duration** : 5 days.
- 4. Location** : Regional Training Institute, Shillong.
- 5. Programme Background:** The Special course on Goods and Service Tax 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:**
  - (i) The aim of the course is to make aware of the importance of Goods and Service Tax (GST).
  - (ii) At the end of the course the participants will be able to understand the objectives and purpose of Goods and Service Tax.
- 7. Programme Contents & Structure:**
  - GST its meaning, scope exemption of Goods from Tax.
  - Amendments to the Constitutional provisions including insertion of new articles.
  - Amendments to the schedule VI & VII of the Constitution.
  - GST Councils and its powers, dispute Settlement Authority and its Constitutions.
  - Power of the President to remove difficulties.
  - Audit of Revenue Receipts.
- 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:**

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

**Feedback on previous Course:** The course is conducted for the first time at RTI, Shillong and it was rated 4.4 on a scale of 1 to 5 by the participants.

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- 1. Course Title** : **Environment Audit and Sustainable Development.**
- 2. Date** : 25.03.2019 to 27.03.2019.
- 3. Duration** : 3 days.
- 4. Location** : Regional Training Institute, Shillong.
- 5. Programme Background:** The course on Environment Audit and Sustainable Development 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:**
  - (i) The aim of the course is to make aware of the importance of Environment Audit and Sustainable Development.
  - (ii) At the end of the course the participants will be able to understand the objectives and purpose of Environment Audit and Sustainable Development.
- 7. Programme Contents & Structure:**
  - 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:**

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

**Feedback on previous Course:** This course was conducted at RTI, Shillong during 2008-09.

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## SPECIAL COURSES – GENERAL

1. **Course Title** : **Special Course on Disciplinary Proceedings, Legal Issues and handling of court cases, Estate Matter, Entitlements and Administrative matter, Right to information (RTI) and Code of Ethics in IA&AD.**
2. **Date** : 11.06.2018 to 15.06.2018.
3. **Duration** : 5 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The training programme on Disciplinary Proceedings, Legal Issues and handling of court cases, Estate Matter, Entitlements and Administrative matter, Right to information (RTI) and Code of Ethics in IA&AD 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 course aims to make the participants understand the procedures involved in handling court cases, Estate matter, Entitlements, Administrative matter framing of charge sheet, suspension and procedures for appeals, revision and review under CCS (CCA) Rules 1965. To provide information to the participants about the different sections of Right to Information Act 2005 and its historical background and Code of Ethics in IA&AD.
  - (ii) **At the end of the course, the participants will be able to:**
    - Understand CCS (Conduct) Rules, 1964 on various provisions relating to Disciplinary Proceedings.
    - Legal issues and handling of court cases, handling of Estate matter, Entitlements and Administrative matter.
    - Understand how to frame charge sheet and conducting departmental inquiry. Submission of inquiry report recording and evaluation of evidence during departmental inquiry.
    - The duties and functions of inquiry officer, presenting officer and defense assistant.

- Know the procedure for appeals, revisions and reviews under CCS (CCA) Rules 1965. Know the elements of the administrative law and concept of their relevance to CCS (CCA) Rules 1965.
- Understand the historical background of Right to Information in its evolution.
- Understand how to handle Estate matter, Entitlements and Administrative matter.
- Understand the different section, powers and functions of Information Commission and duties and powers of Central Public Information officers (CPIOs) and APIOs.
- Historical background of Right to Information Evolution of Right to Information Act in India and Right to Information of different countries.
- Overview of Right to Information Act 2005.
- Summarization of various aspects of RTI Act 2005.
- Understand the importance of Code of Ethics in IA&AD.

#### **7. Programme Content and Structure:**

- CCS (Conduct) Rules, 1964 – A general overview. Analytical expositions of various provisions.
- Legal issues and handling of court cases, Estate matter, Entitlement and Administrative matter.
- Suspension as per CCS (CCA) Rules 1965. General instructions, applications, entitlements, legal implications, etc.
- How to frame a charge sheet? Authority to frame a charge sheet.
- Various stages of conducting departmental inquiry. Submission of Inquiry Report, Recording and evaluation of evidence during Departmental Inquiry.
- Duties and functions of – Inquiry officer, Presenting officer and Defense Assistant.
- Procedure for imposing major and minor penalties. Procedure for holding Expert, Inquiry. Appeals, Revisions and Reviews under CCS (CCA) Rules, 1965.
- Element of Administrative Law and Concept of Natural Justice-their relevance to CCS (CCA) Rules, 1965.
- Complaints: Sources of information and action on complaints.
- Selected Case Laws on CCS (CCA) Rules, 1965.
- Ethics and Values in Public Governance.



- Different Sections of Right to Information Act, 2005. Structure and arrangement for administration of RTI provisions, Power and functions of Information Commission.

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

**9. Target Participants:** Sr. Accountants/Sr. Auditors to SAOs may be nominated for the course. This course is primarily for equipping the official to deal with disciplinary proceedings, Legal Issues and handling of court cases, Estate Matter, Entitlements and Administrative matter, Right to information (RTI) and Code of Ethics in IA&AD.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.66 on a scale of 1 to 5 by the participants.

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**1. Course Title :** **Special Course on Common Administrative Issues, Budget and Expenditure Management System, Income Tax Calculation, TDS procedure, Reservation Roster, Preparation and Conduct of DPC Meetings, Writing of APAR, Leadership and Motivation.**

**2. Date :** 22.10.2018 to 26.10.2018

**3. Duration :** 5 days.

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

**5. Programme Background:** The training programme on Special Course on Common Administrative Issues, Budget and Expenditure Management System, Income Tax Calculation, TDS procedure, Reservation Roster, Preparation and Conduct of DPC Meetings, Writing of APAR, Leadership and Motivation 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 course aims at imparting the participants with the knowledge of Administrative Issues, Income tax calculation etc.

**(ii) At the end of the course, the participants will be able to:**

- Understand writing of APAR, and guidelines for reporting and review of APAR.
- Understand the recruitment rules of various cadres in the IA&AD. Reservation for ST/SC and OBC.
- Understand the preparation of roster for various cadres in recruitment and reservation.
- Understand the Code of discipline for Governments Servants.
- Understand the procedure for calculation of Income Tax and TDS.

**7. Programme Content and Structure:**

- Office Budgeting Departmental Accounting System. General Financial Rules 2005 Delegation of Financial Powers Rules 1978.
- Gender Sensitization – Gender Sensitization and related terms.
- Writing of APAR –Purpose, Importance; Reporting/Reviewing Officer; Periodicity; Part Reports/gap sheet; Guidelines for reporting/reviewing; time schedule for preparation of APRRs etc.
- Promotions-Departmental Promotion Committee (DPC) size, composition, frequency of meetings, etc.
- Recruitment Rules of various cadres in IA&AD. Reservation and concessions in appointments and promotions in the various cadres of the IA&AD Reservation for SC/ST/OBC.
- Post Based Rosters - Preparation of rosters for various categories in recruitment and promotion, calculation of carry forward vacancies, Maintenance and implementation of Rosters Practical Exercises on Post based Rosters and Group Discussion.
- Introduction to International Standards of Supreme Audit Institutions ((ISSAI).
- Suspension – Meaning, purpose, circumstances, types, duration, review; Suspension – legal position. Payments/recoveries during the period of suspension. Resignation, Promotion, appearing in departmental examination, Retirement and framing of Charge sheet.
- Ethics and Values in Public Governance.
- Selected Case Laws on CCS (CCA) Rules 1965 and Appeals, Revision and Review.

- Procedure for calculation of Income Tax and TDS.

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

**9. Target Participants:** The Sr.Acctt/Sr. Auditors /AAOs to SAOs may be nominated for this course.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.6 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 :** 03.12.2018 to 13.12.2018.

**3. Duration :** 10 days.

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

**5. Programme Background:** The 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:**

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

(ii) **At the end of the course, the participants will be able to:**

- Understand the work done in different branches of A&E and Audit offices.
- They will also understand the functions of Administration, office procedure and maintenance of various records in the office.

**7. Programme Content & Structure:**

- C&AG's DPC Act, 1971. Various Sections relating to Accounts and Audit matters.
- Works done in different branches of A&E and Audit Offices.
- Preparation of Finance and Appropriation Accounts- an overview. Certification standard of Finance and Appropriation Accounts.

- Audit Comments on Government Accounts as appearing in Report State Finance.
- Effective Communication, Leadership and Motivation.
- Recruitment Rules, Reservation Quotas for various categories in recruitment and promotion.
- Preparation of Rosters for various categories and carry forward vacancies.
- Writing of APAR-Reporting, Reviewing, communicating of adverse entries.
- CCS (Conduct) Rules, 1964 and CCS (CCA) Rules 1965.
- Office Procedure. Maintenance of records, files and registers, disposal of old records. Preparation of Notes and Drafts. Practical exercise.
- International Standards of Supreme Audit Institutions.
- Functions of Administration Section, maintenance of Service Records, Service Book/Leave Accounts-Income Tax calculation, Pay Fixation, Rules regarding LTC, HBA, MCA, GP Fund Advances.
- Introduction to Value Added Tax in the Sales Tax Department appraisal thereof. Audit points in respect of Assessment, Levy and Collection of Taxes.
- Concept of Performance Audit. Audit Planning, Execution and Reporting.
- Functions of CASS and CAP Sections. Various checks to be exercised during Central Audit.
- Ethics and Values in Public Governance.
- Right to Information Act 2005.

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

**9. Target Participants:** The newly promoted AAOs/SAS passed officials in the IA&AD may be nominated for the course.

**10. Additional Information:**

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

**Feedback on previous Course:** The course was rated 4.4 on a scale of 1 to 5 by the participants.

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**1. Course Title :** Induction course for newly recruited Accountants/Auditors and DEOs.

**2. Date :** 18.02.2019 to 28.02.2019.

- 3. Duration** : 10 days.
- 4. Location** : Regional Training Institute, Shillong.
- 5. Programme Background:** The Induction course for newly recruited Accountants, Auditors and 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:**
- (i) The aim of the course is to make aware of the participants the various work carried out in the Accounts and Entitlement/Audit wing of A.G office.
- (ii) At the end of the course the participants will be able to understand:**
- Provisions of CAGs (DPC) Act 1971.
  - Office procedure and maintenance of records.
  - Various functions of Accounts and Entitlement office.
  - Noting and Drafting of letters and file maintenance.
- 7. Programme Content and Structure:**
- Constitutional provisions and CAGs (DPC) Act 1971 in regards to Accounts and Audit.
  - Organizational structure of IA&AD-Organisational set up of Accounts/Audit office. Functions of Administration Section. Maintenance of Service Records, Service Book/Leave Accounts.
  - Office Procedure, Maintenance of Records, files, registers and Disposal of old records.
  - Submission of Notes and drafts to higher authorities-Practical exercise.
  - Various Entitlements of Govt. servants, Work done in Establishment (claim) section.
  - Overview of Govt. Accounts, Various Modules of VLC, Compilation of monthly Accounts. Maintenance of various broadsheets with practical examples. Preparation of T.E.
  - Preparation of Finance Accounts and Appropriation Accounts.
  - Right to Information Act 2005,
  - Awareness of ISSAI.
  - Work done in various Entitlement Sections. Gender Sensitization.
- 8. Methodology:** Lectures, Presentation, Interactive sessions and course end test.

**9. Target Participants:** Newly recruited Accountants/ Auditors and DEOs of users' offices.

**10. Additional Information:**

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

**Feedback on previous course:** This course was rated 4.8 on a scale of 1 to 5 by the participants.

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