

Training Programme
General
Course Contents
2019-20

SPECIAL COURSES ON ACCOUNTS AND ENTITLEMENT

1. **Course Title :** Special Course on Inspection of Treasuries and IT Audit on Inspection of Treasuries, Data extraction including visit to a Treasury and Integrated Financial Management System
2. **Date :** 15.07.2019 to 20.07.2019.
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.
 - Understand the meaning of Integrated Financial Management System
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.
- Integrated Financial Management System
- 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 4.6 on a scale of 1 to 5 by the participants.

1. Course Title : **GST Accounting, payment and deduction related to PAO function and VLC Module for GST and reports.**

2. Date : 11.09.2019 to 13.09.2019.

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. Learning Objectives:

(i) The participants will get an idea about the accounting of GST and its classification

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

- Understand the objective and importance of GST
- Input Tax Credit and Cross Utilisation of Taxes under GST
- Present Accounting Procedure for Indirect Taxes
- Accounting Codes under GST and Challans under GST

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 and Commissioner CGST

Feedback on previous Course: The course was rated 4.1 on a scale of 1 to 5 by the participants.

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 : 21.10.2019 to 25.10.2019.

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 rated 4.1 on a scale of 1 to 5 by the participants

SPECIAL COURSES ON AUDIT

1. Course Title : Special Course on Performance Auditing and Thematic Audit.

2. Date : 01.04.2019 to 05.04.2019.

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:

(i) The course aim to equip the participants with various techniques involved in the execution of Performance Audit.

(ii) 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 Group Officers who are members of Audit team conducting Performance Audit 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 and subject experts from Central and State Govt. Departments.

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

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 : 6.05.2019 to 11.05.2019.

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:

The objective of the course is 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 including Central Audit Approach.

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 as 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 Finance and Appropriation Accounts.
- Certification of Finance and Appropriation Accounts by the Audit.
- Meaning of Central Audit, Objective and scope of Central Audit.

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

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

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.

- 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 :** 01.07.2019 to 06.07.2019
- 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) 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.
- 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.
- 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) and subject experts from State Government.

Feedback on previous Course: The course was rated 4.1 on a scale of 1 to 5 by the participants.

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

2. Date : 16.09.2019 to 19.09.2019

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 and Indian Accounting Standards (IND AS) issued by ICAI

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: Group A and Group B 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 IA&AD, PSUs and Professional Chartered Accountants.

Feedback on previous Course: The course was rated 4.2 on a scale of 1 to 5 by the participants.

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

2. Date : 18.11.2019 to 20.11.2019

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 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 4.3 on a scale of 1 to 5 by the participants.

1. Course Title : Special course on Goods and Service Tax (GST) and Audit of Revenue Receipts.

2. Date : 02.12.2019 to 06.12.2019.

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 was rated 4.4 on a scale of 1 to 5 by the participants.

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 : 09.12.2019 to 13.12.2019.

3. Duration : 5 days.

4. Location : Regional Training Institute, Shillong.

5. Programme Background: The training programme on Audit of Autonomous Bodies/PRIs/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 and 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 to 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 4.7 on a scale of 1 to 5 by the participants.

1. Course Title : Indian Accounting Standards (IND-AS)

2. Date : 10.02.2020 to 13.02.2020

3. Duration : 4 days.

4. Location : Regional Training Institute, Shillong.

5. Programme Background: The course on 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 Objective:

(i) .

(ii) .

7. Programme Contents & Structure:

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

9. Target Participants: Group A & Group B Officers of Audit Office dealing with Commercial Audit may be nominated for the course.

10. Additional Information:

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

Feedback on previous Course: *This course is conducting first time at RTI, Shillong.*

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 :** 08.07.2019 to 12.07.2019.
- 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:**

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.
- 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 4.62 on a scale of 1 to 5 by the participants.

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 : 05.08.2019 to 09.08.2019

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:

The course aims at imparting the participants with the knowledge of Administrative Issues, Income tax calculation etc.

7. Programme Content and Structure:

- Office Budgeting Departmental Accounting System. General Financial Rules 2017. 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 4.4 on a scale of 1 to 5 by the participants.

1. Course Title : Induction course for newly promoted AAOs/SAS passed officials.

2. Date : 26.08.2019 to 05.09.2019.

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 Educational Institutions.

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

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

2. Date : 04.11.2019 to 16.11.2019

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: Course was rated 4.6 on a scale of 1 to 5 by the participants
