

ACCOUNTS COURSES

1. **Course Title** : Induction course for newly Recruited/Promoted Accountants.
2. **Date** : 13.06.2022 to 25.06.2022
3. **Duration** : 12 days.
4. **Location** : Regional Training Institute, Shillong.
5. **Programme Background:** The Induction course for newly recruited Accountants, 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:**

The course aims to equip the participants with knowledge on the various work carried out in the Accounts and Entitlement and Audit offices.
7. **Programme Content and Structure:**

The course content and structure, as communicated by Headquarters, include Introduction to the Department, Position of C&AG as per the Constitution, Record Maintenance, Statutory provisions on Government Accounts and related powers, Conditions of Service of C&AG, Nature of work done in A&E offices, Introduction to Government Accounts and Treasuries, Regulatory provisions of relevance to A&E, Regulations on Government Accounting, GFR, Rules of Procurement, FRSR, Soft Skills, GAR, Noting and Drafting, MS Word and MS Excel, MSO (A&E), Ethics and Etiquette, Accounts of Public Works and Forests, Leave Rules, Pension Rules, NPS, Account Code for AsG.
8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
9. **Target Participants:** Newly recruited/Promoted Accountants of users' offices.
10. **Additional Information:**
 - i. **Faculty:** The faculty will be drawn from resource pool comprising Group 'A' and Group 'B' officers of IA&AD.
 - ii. **Feedback on previous course:** This course was conducted online and rated 4.8 on a scale of 1 to 5 by the participants.

AUDIT COURSES

1. **Course Title** : **Performance Audit and Thematic Audit.**
2. **Date** : **18.04.2022 to 22.04.2022.**
3. **Duration** : **5 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** This training programme 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 aim to equip the participants with various techniques involved in the execution of Performance Audit and Thematic Audit, besides priming on the common PA topics as per the Annual Audit Plans of the user offices.
7. **Programme Content and Structure:**

Provisions of the Performance Audit Guidelines, 2014 including Statistical Sampling, Hands on exercises on formulating Audit Objectives, Audit Design Matrix, gathering Evidence, developing Audit Conclusions and Recommendations. Sensitization by subject experts on the common PA topics to be conducted during the year as per the approved Annual Audit Plans 2022-23 of the user offices.
8. **Methodology:** Lectures, Presentations, Interactive Sessions and Course-end test.
9. **Target Participants:** Sr. Auditors to GOs who are members of Audit Teams conducting Performance and Thematic Audits during the year.
10. **Additional Information:**
 - i. **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.
 - ii. **Feedback on previous Course:** This course was rated 4.55 on a scale of 1 to 5 by the participants during 2019-20, when the course was last conducted.

1. **Course Title** : **Preparation of State Finance Audit Report (SFAR) and Role of FINAT in the Preparation of SFAR as per Draft Guide for preparing SFAR 2020, Certification of Centrally Sponsored Scheme, World Bank and Externally Aided Projects**
2. **Date** : **07.11.2022 to 11.11.2022**
3. **Duration** : **4 days**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** The training programme 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 introducing the participants to the purpose for which State Finances Audit Report is prepared every year.
7. **Programme Content and Structure:**

Concept of Public Finance and issues to be analyzed in SFAR, Structure of SFAR – linkage of Chapter –II and with Finance Accounts; Chapter-III and its linkage with the Appropriation Accounts; Chapter-IV of Report on State Finances including AC/DC bills, Utilization certificates, suspense and remittance, Fiscal Responsibility and Budget Management Act, Chapter-V PSUs, Draft Guide to preparing SFAR 2020, Certification of Centrally Sponsored Scheme, World Bank and Externally Aided Projects.
8. **Methodology:** Lectures, Presentation, Interactive sessions and Course end test.
9. **Target Participants:** Sr. Auditors to SAOs engaged in preparation of SFAR in Audit offices.
10. **Additional Information:**
 - i. **Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers of the IA&AD.
 - ii. **Feedback on previous Course:** This course was conducted online and rated 4.7 on a scale of 1 to 5 by the participants.

1. **Course Title** : **Induction course for newly Recruited/Promoted Auditors.**
2. **Date** : **09.01.2023 to 21.01.2023**
3. **Duration** : **12 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** The Induction course for newly recruited Auditors, 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:**

The course aims to equip the participants with knowledge on the various work carried out in the Audit offices.
11. **Programme Content and Structure:**

The course content and structure, as communicated by Headquarters, include Introduction to IA&AD, INTOSAI, C&AG's website, Constitution of India and DPC Act, Regulations on Audit & Accounts, Service & Administrative matters, Manual of General Procedure, Budget formulation, CSS (Conduct) Rules, CCS (CCA) Rules, Pension & NPS, Leave Rules, TA Rules, MSO (Audit), Compliance & Performance Auditing Guidelines, Government Accounting, MS Excel, Noting & Drafting, e-Office, Gender Sensitisation and Code of Ethics for IA&AD.
12. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
13. **Target Participants:** Newly recruited /Promoted Auditors of users' offices.
14. **Additional Information:**
 - i. **Faculty:** The faculty will be drawn from resource pool comprising Group 'A' and Group 'B' officers of IA&AD.
 - ii. **Feedback on previous course:** This course was conducted online and rated 4.41 on a scale of 1 to 5 by the participants.

1. Course Title : **Accounts and Audit of PRIs and Urban Local Bodies/Municipal Corporation including preparation of ATIR**

2. Date : **23.01.2023 to 28.01.2023**

3. Duration : **5 days**

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

5. Programme Background: The training programme 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 introduce the participants to the Constitutional provisions for PRIs/ULBs, the accounting mechanisms and relevant audit provisions.

7. Programme Contents and Structure:

Constitutional provisions in respect of PRIs and ULBs, Structure of PRI Accounts and ULB Accounts, Accounting Framework of PRIs and ULBs, Role of C&AG and Local Fund Auditors/Directorate of Local Fund Audit, TGS mechanism for PRIs and ULBs, General principles regulating the audit of special schemes, Central/State Schemes implemented through ULBs, Municipal Fund, Grants, Loans and their accounting system, and format for preparation of ATIR.

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

9. Target Participants: Sr. Auditors to SAOs working in audit offices and engaged in audit of PRIs and ULBs.

10. Additional Information:

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

ii. Feedback on previous Course: This course was conducted online and rated 4.6 on a scale of 1 to 5 by the participants.

GENERAL COURSES

1. **Course Title** : **Mid-Career Training Programme (MCTP) for SAOs/AAOs (Level 2) (Online)**
2. **Date** : **25.04.2022 to 30.04.2022**
3. **Duration** : **6 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
6. **Learning Objectives:** To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
7. **Programme Content and Structure:** Values, Communication, Group Dynamics, Motivation, Financial Market, Public Finance, Personality, Morale, Big Data Approach, IT, Gender Sensitisation, Environment and Sustainable Development Goals
8. **Methodology:** Lectures, Presentation, and Interactive sessions.
9. **Target Participants:** AAOs and SAOs with 7 to 11 years of combined service in the cadres
10. **Additional Information:**
 - i. **Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD
 - ii. **Feedback on previous Course:** This will be the first time that the course is being conducted.

- 1. Course Title** : **Accounting and Auditing of GST- With emphasis on Subject Specific Compliance Audit (SSCAs)**
- 2. Date** : **17.05.2022 to 21.05.2022**
- 3. Duration** : **5 days.**
- 4. Location** : **Regional Training Institute, Shillong.**
- 5. Programme Background:** This training programme 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 help participants get an idea about the Accounting and Auditing of GST.
- 7. Programme Content and Structure:**

Introduction to GST, Scope of supply, Levy and Collection of Taxes, Exemptions, Classification of goods and services, Rates of tax, Place of supply, Time and Value of supply, Registration, Migration of taxpayers, Tax invoices, Accounts and Records, Input tax credit, Invoice matching and Transitional provisions, Returns and Payment of Taxes, Electronic ledgers, TCS, TDS and RCM, Refunds, Assessments, Audit, search, seizure etc., Demands and Recovery and GST Tax accounting, Role of C&AG in GST regime, Data Access, Analysis and sampling
- 8. Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
- 9. Target Participants:** Sr. Accountants/Sr. Auditors to SAOs who will be engaged in GST related Accounting and Auditing work.
- 10. Additional Information:**
 - i. Faculty:** The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers of the IA&AD and officers from the CGST and SGST.
 - ii. Feedback on previous Course:** This course was rated 4.76 on a scale of 1 to 5 by the participants during 2019-20, when the course was last conducted.

- 1. Course Title : Mid-Career Training Programme (MCTP) for SAOs/AAOs (Level 3) (Online)**
- 2. Date : 23.05.2022 to 28.05.2022**
- 3. Duration : 6 Days**
- 4. Location : Regional Training Institute, Shillong**
- 5. Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
- 6. Learning Objectives:** To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
- 7. Programme Content and Structure:** Communication Skills, Analytical Skills, Time and Stress Management, e-Governance, Role Change, Government Finances, Auditing in IT Environment, Team Management, Stakeholder Engagement, Governance, Internal Control, Fraud, Public Expenditure, Revenue, Global Environmental Crisis, Environmental Governance, and Management of different kinds of Environmental Pollution.
- 8. Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
- 9. Target Participants:** AAOs and SAOs with 12 or more years of combined service in the cadres.
- 10. Additional Information:**
 - (i) Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.
 - (ii) Feedback on previous Course:** This will be the first time that the course is being conducted.

1. **Course Title** : **Disciplinary Proceedings, Reservation Roster, APAR, Departmental Promotion Committee (DPC), Gender Sensitisation and Code of Ethics in IA&AD.**
2. **Date** : **06.06.2022 to 10.06.2022**
3. **Duration** : **5 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** The training programme is being conducted based on 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 procedure in framing of Charge Sheet, Suspension and procedures for Appeals, Revision and Review under CCS (CCA) Rules 1965, Preparation of Reservation Roster, APAR, Papers to be put up to the Departmental Promotion Committee(DPC) besides Gender Sensitisation and Code of Ethics in IA&AD.
7. **Programme Content and Structure:**

CCS (Conduct) Rules, 1964, CCS (CCA) Rules 1965, Reservation Roster, DPC, APAR, Gender Sensitisation and Code of Ethics in IA&AD.
8. **Methodology:** Lectures, Presentation, Interactive sessions, case study and Course-end test.
9. **Target Participants:** Sr. Accountants/Sr. Auditors to SAOs.
10. **Additional Information:**
 - i. **Faculty:**The faculty will be drawn from resource pool comprising of Group ‘A’ & ‘B’ officers of the IA&AD.
 - ii. **Feedback on previous Course:** This course was conducted online and was rated 4.64 on a scale of 1 to 5 by the participants.

1. **Course Title** : **Mid-Career Training Programme (MCTP) for SAOs/AAOs (Level 4). (Online)**
2. **Date** : **27.06.2022 to 02.07.2022**
3. **Duration** : **06 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
6. **Learning Objective:** To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
7. **Programme Content and Structure:** e-Governance, Auditing & Cyber Security, Gender Mainstreaming, Communication, Government Funding, Leadership, Ethics, Central Policies & Guidelines on IT Projects, Environmental Challenges, Sustainable Development Goals, Public Debt, Performance Management, Enterprise Resource Planning and Cloud Computing.
8. **Methodology:** Lectures, Presentation, Interactive sessions and Course-end test.
9. **Target Participants:** AAOs and SAOs with 17 or more years of combined service in the cadres.
10. **Additional Information:**
 - i. **Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.
 - ii. **Feedback on previous course:** This will be the first time that the course is being conducted.

1. **Course Title** : **Induction course for newly Recruited AAOs – Phase I (MCTP Level 1)**
2. **Date** : **04.07.2022 to 29.10.2022**
3. **Duration** : **120 Days .**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
6. **Learning Objectives:** To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
7. **Programme Content and Structure:** As per the Trainers Handbook for DRAAO Induction disseminated by Headquarters Office, which include both soft-skill and technical content. Technical content includes CAG's Institution, Mandate of SAIs & Capacity Building of SAIs, Financial Auditing, Performance Auditing, Compliance Auditing, Environmental Auditing, Government Accounting, CPWA, IT, IT Audit, Cost and Management Accounting, Private and public sector financial Reporting, Corporate and Commercial Laws, Drafting and Writing abilities, different wings of audit, etc. Soft Skill content include Mindfulness sessions, Meditation, Yoga, Communication Skills, Sports activity, Conflict Resolution, Decision making, Change Management, Creative Problem Solving, etc.
8. **Methodology:** Lectures, Presentation and Interactive Sessions.
9. **Target Participants:** Direct recruit AAOs.
10. **Additional Information:**
 - i. **Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.
 - ii. **Feedback on previous Course: This course.** This course was conducted online and was rated 4 on a scale of 1 to 5 by the participants

1. **Course Title** : **Mandatory training for Assistant Audit Officers/ Assistant Audit Officer for Civil Audit, Civil Accounts, Commercial Audit and Railway Audit Topics to be empanelled for promotion as SAOs**
2. **Date** : **29.08.2022 to 16.09.2022.**
3. **Duration** : **15 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** Owing to practical difficulties and the nature and size of the user offices, the RAC of RTI, Shillong, decided, in November 2021 that RTI, Shillong shall henceforth give importance to conducting mandatory trainings on behalf of the user offices. Thus, mandatory training for AAOs due for promotion as SAOs will be conducted by RTI, Shillong on behalf of the user offices.
6. **Learning Objectives:** To prepare and equip the AAOs for the role change in taking up the mantle of a Sr. A.O. with its added duties and responsibilities.
7. **Programme Content & Structure:** SAO Prospects and Entitlements, Soft Skills, Ethics & Governance, Legal matters in IAAD, Audit & Accounts Mandate of C&AG, RTI, Gender Sensitisation, Disciplinary Issues, Big Data Management, Data Analysis, IT Security, CAATs, Budgeting, PFMS & iBEMS, Revenue & Fund Flows of Union and State Government, Procurement of Goods, Services and Works, Overview of the Role and Responsibilities of SAO and stream specific topics.
8. **Methodology:** Lectures, Presentation, Interactive sessions, Case Studies and Course-end test.
9. **Target Participants:** AAOs to be empanelled for promotion as SAOs.
10. **Additional Information:**
 - i. **Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.
 - ii. **Feedback on previous Course:** This course was conducted online and rated 4.77 on a scale of 1 to 5 by the participants.

1. **Course Title :** Mandatory Training for Sr. Auditors/ Sr. Accountants to be empanelled for promotion as Assistant Supervisor.
2. **Date :** 10.10.2022 to 22.10.2022
3. **Duration :** 12 days.
4. **Location :** Regional Training Institute, Shillong.
5. **Programme Background:** Owing to practical difficulties and the nature and size of the user offices, the RAC of RTI, Shillong, decided, in November 2021 that RTI, Shillong shall henceforth give importance to conducting mandatory trainings on behalf of the user offices. Thus, mandatory training for Sr. Auditors/Sr. Accountants due for promotion as Asst. Supervisors will be conducted by RTI, Shillong on behalf of the user offices.
6. **Learning Objectives:** To prepare and equip the Sr. Auditors/Sr. Accountants for the role change in taking up the mantle of an Asst. Supervisor with its added duties and responsibilities.
7. **Programme Content & Structure:** PFMS, BEMS, Income Tax of Staff, Recruitment Procedures in IA&AD, RTI Act, Legal work and Procurement through GeM, besides Stream specific topics.
8. **Methodology:** Lectures, Presentation, Interactive sessions and Case Studies.
9. **Target Participants:** Sr. Auditors/Sr. Accountants eligible for promotion as Assistant Supervisor.
10. **Additional Information:**
 - (i) **Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.
 - (ii) **Feedback on previous Course:** This course was conducted online and rated 4.66 on a scale of 1 to 5 by the participants.

1. **Course Title :** Mid-Career Training Programme (MCTP Level 1) - for newly promoted AAOs/SAS passed officials.
2. **Date :** 14.11.2022 to 19.12.2022.
3. **Duration :** 30 days.
4. **Location :** Regional Training Institute, Shillong.
5. **Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
6. **Learning Objectives:** To develop a professional, impartial and efficient officer who is responsive to the needs of the department, equipped with the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.
The course aims to impart knowledge to the newly promoted AAOs/SAS passed officials on various functions of Accounts and Audit Offices.
7. **Programme Content & Structure:** C&AG's DPC Act, 1971, Works done in different branches of A&E and Audit Offices, Preparation and Certification of Finance and Appropriation Accounts, Effective Communication, Leadership and Motivation, CCS (Conduct) Rules, 1964 and CCS (CCA) Rules 1965, Office Procedure, IFPP, GST, Concepts of Performance Audit Functions of FAW/FINAT Sections, Code of Ethics in IA&AD and RTI Act, 2005.
8. **Methodology:** Lectures, Presentation, Interactive sessions, Case Studies and Course-end test.
9. **Target Participants:** Newly promoted AAOs who passed SAS 2021 onwards
10. **Additional Information:**
 - i. **Faculty:** The faculty will be drawn from resource pool comprising of Group 'A' & 'B' officers of IA&AD and from Educational Institutions.
 - ii. **Feedback on previous Course:** This will be the first time that the course is being conducted.

1. **Course Title** : **Induction course for newly Recruited AAOs – Phase III (MCTP Level 1).**
2. **Date** : **30.01.2023 to 25.03.2023.**
3. **Duration** : **60 days.**
4. **Location** : **Regional Training Institute, Shillong.**
5. **Programme Background:** In line with the requirements of the National Training Policy 2012 to equip all civil servants with the competencies for their current and future jobs, Headquarters had envisaged five levels of MCTP to be imparted to the AAOs and SAOs of the Department at appropriate intervals in the course of their careers. In August 2021, the Standard Operating Procedure for conducting MCTP was finalized.
6. **Learning Objectives:** To consolidate and reinforce the knowledge and experience of auditing and accounting functions gained during Phase-I and Phase-II (On-the-job) trainings.
7. **Programme Content & Structure:** As per the Trainers Handbook for DRAAO Induction disseminated by Headquarters Office, which include both soft-skill and technical content. Technical content includes CAG's Institution, Mandate of SAIs & Capacity Building of SAIs, Financial Auditing, Performance Auditing, Compliance Auditing, Environmental Auditing, Government Accounting, CPWA, IT, IT Audit, Cost and Management Accounting, Private and public sector financial Reporting, Corporate and Commercial Laws, Drafting and Writing abilities, different wings of audit, etc. Soft Skill content include Mindfulness sessions, Meditation, Yoga, Communication Skills, Sports activity, Conflict Resolution, Decision making, Change Management, Creative Problem Solving, etc.
8. **Methodology:** Lectures, Presentation, Interactive sessions, Case Studies and Course-end test.
9. **Target Participants:** Direct recruit AAOs.
10. **Additional Information:**
 - (i) **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.
 - (ii) **Feedback on previous Course:** This is the first time that this training is being conducted in this renewed pattern.
