

# **COURSE CONTENTS**

## **General Courses 2023-24**

## ACCOUNTS COURSES

- 1. Course Title** **Government Accounts-the Process Flow, VLC, PW/Forest Accounts, and Account Current Module and Audit Module of VLC (Practical sessions), Broadsheets, DDR Head, Adverse Balance in the PA, improper operation of PLA, PD, Clearance of suspense Head.**
- 2. Date** **09-10-2023 to 13-10-2023**
- 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 (December 2022) of RTI, Shillong, the course has been designed as per Training Need Analysis.
- 6. Learning Objectives** The course aims at introducing participants to different steps involved in Government Accounting and flow and exhibition of transactions in the annual accounts.
- 7. Programme Content and Structure** An Introduction to Government Accounts Government Accounts – Rationale and Philosophy, Preparation of Budget, Accrual System of Accounting and transition of Govt. Accounts towards Accrual System of Accounting, An Overview of VLC, the new VLC Dashboard, 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 and Ethics and Values in Public Governance.
- 8. Methodology** Lectures, Presentation, Interactive sessions and Course-end test.
- 9. Target Participants** Accountants/Sr.Accountants and AAOs of Accounts Offices 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:** This course was rated 4.46 on a scale of 1 to 5 by the participants during 2020-21, when the course was last conducted.

## AUDIT COURSES

1. **Course Title**                    **Performance Audit**
2. **Date**                                **24-04-2023 to 28-04-2023**
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 (December 2022) of RTI, Shillong, the course has been designed as per Training Need Analysis.
6. **Learning Objectives**                    The course aims to equip the participants with various techniques involved in the execution of Performance Audit and Thematic Audit, besides preparing the participants 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 **2023-24** 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 Audits during the year.
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:** This course was rated 4.55 on a scale of 1 to 5 by the participants during 2020-21, when the course was last conducted.

1. **Course Title** **Audit Quality Management Framework - Knowledge Centre Topic (All India Training)**
2. **Date** **18-09-2023 to 22-09-2023.**
3. **Duration** **05 days.**
4. **Location** **Regional Training Institute, Shillong.**
5. **Programme Background**

In line with the requirements of the trainees to recall the basic concepts of public sector auditing and appreciate the need for an Audit Quality Management Framework (AQMF). They will also be introduced to the INTOSAI and the INTOSAI Framework of Professional Pronouncements (IFPP), including the International Standards of Supreme Audit Institutions (ISSAIs), which are the international standards on auditing issued by INTOSAI. They will also learn that the AQMF was adapted from ISSAI-140 and be exposed to the first two quality management elements – Leadership and Direction and Relevant Ethical Requirements.
6. **Learning Objectives**

To prepare and equip the Group Officer, SAOs, Group ‘B’ & ‘C’ for the role of public sector auditing and need for an Audit Quality Management Framework (AQMF).
7. **Programme Content and Structure**

Basic Concepts, Introduction to AQMF, Needs and Limitations of AQMF. Introduction to INTOSAI and adaptation of the relevant International Standards by SAI India. AQMF Key Element – Leadership and Direction. AQMF Key Element – Relevant Ethical Requirements. AQMF Key Element – Human Resource Management. AQMF Key Element – Audit Performance: Audit Planning, Staffing for Audit, IT Tools, Other Tools and Guidance. AQMF Key Element – Audit Performance: Conducting the Audit, Consultation & Advice, Evidence & Documentation. AQMF Key Element – Audit Performance: Supervision & Review, Reporting & Follow-up, AQMF Key Element - Relations with Audited Entity, Continuous Improvement.
8. **Methodology**

Lectures, Presentation, Interactive sessions and Case Studies.
9. **Target Participants**

G.O.'s, SAOs, Group 'B' and Group 'C'
10. **Additional Information:**

**Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was conducted first time at RTI, Shillong

## GENERAL COURSES

1. **Course Title** **Phase I Induction Training for DRAAOs (Post-SAS Examination Training) (MCTP Level 1.1)**
2. **Date** **15-05-2023 to 01-08-2023**
3. **Duration** **64 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:** **Faculty:** Faculties will be drawn from University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was rated 4.8 on a scale of 1 to 5 by the participants

1. **Course Title** **Mandatory Training for AAOs due for empanelment for promotion as SAO**
2. **Date** **07-08-2023 to 25-08-2023.**
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 and 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 empaneled for promotion as SAOs.
10. **Additional Information:** **Faculty:** The faculty will be drawn University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was rated 4.64 on a scale of 1 to 5 by the participants

1. **Course Title** **Mandatory Training for Sr. Acct./Ars. Due for promotion as Asst. Supervisor**
2. **Date** **28-08-2023 to 12-09-2023.**
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 and 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:**

**Faculty:** Faculties will be drawn from experts in the appropriate fields, including senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was rated 4.54 on a scale of 1 to 5 by the participants

1. **Course Title** **Mid-Career Training Programme (MCTP) Level 2.**
2. **Date** **16-10-2023 to 21-10-2023**
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:** **Faculty:** The faculty will be drawn University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was conducted online and was rated 4.5 on a scale of 1 to 5 by the participants.

<b>1. Course Title</b>	<b>Induction Training for promoted AAOs/SAS passed officials/Supervisors (MCTP Level 1.2)</b>
<b>2. Date</b>	<b>30-10-2023 to 05-12-2023.</b>
<b>3. Duration</b>	<b>30 days.</b>
<b>4. Location</b>	<b>Regional Training Institute, Shillong.</b>
<b>5. Programme Background</b>	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.
<b>6. Learning Objectives</b>	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 /Supervisors on various functions of Accounts and Audit Offices.
<b>7. Programme Content and Structure</b>	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.
<b>8. Methodology</b>	Lectures, Presentation, Interactive sessions, Case Studies and Course- end test.
<b>9. Target Participants</b>	Newly promoted Supervisors/AAOs who passed SAS 2022 onwards
<b>10. Additional Information:</b>	<b>Faculty:</b> The faculty will be drawn University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD. <b>Feedback on previous Course:</b> This course was rated 4.6 on a scale of 1 to 5 by the participants.

1. **Course Title** **Mid-Career Training Programme (MCTP) for SAOs/AAOs (Level 3)**
2. **Date** **11-12-2023 to 16-12-2023.**
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:** **Faculty:** The faculty will be drawn University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This course was rated 4.74 on a scale of 1 to 5 by the participants

1. **Course Title**                    **Phase III Induction Training for DRAAOs (MCTP Level 1.1)**
2. **Date**                                **08-01-2024 to 13-03-2024**
3. **Duration**                           **51 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 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, Interactive sessions, Case Studies and Course- end test.
9. **Target Participants**                 Direct recruit AAOs.
10. **Additional Information:**            **Faculty:** The faculty will be drawn from University, Colleges and other Departments as expertise in the appropriate fields and also senior and experienced officers of the IA&AD.  
**Feedback on previous Course:** This is the first time that this training is being conducted in this renewed pattern.