

Course Contents

General Courses

General Course No. 1

(i). Course Title	Natural Resource Accounting.
(ii). Date	24-04-2025 to 25-04-2025.
(iii). Duration	2 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices.
(vi). Learning Objectives	Understand global and Indian progress in NRA; learn GASAB's initiatives; apply NRA templates and reporting methods.
(vii). Programme Content and Structure	NRA – need, importance, SDGs; SEEA, COP-26, India's role; CAG & GASAB's actions; asset templates – development, data, monetisation, challenges; peer review, compendium, digital tools; Rule 45, MMDR Act, IBM; case on cement industry, royalty; water resource accounting – drafts, issues; group work, assessment.
(viii). Methodology	Lectures, Presentations, Interactive Sessions.
(ix). Target Participants	AAOs to SAOs.

General Course No. 2 & 9

(i).	Course Title	Mid-Career Training Programme (MCTP) Level 2 (Batch I & II). (Mandatory Course)
(ii).	Date	(28-04-2025 to 02-05-2025) & (18-08-2025 to 22-08-2025)
(iii).	Duration	5 days each.
(iv).	Location	Regional Capacity Building & Knowledge Institute, Shillong
(v).	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.
(vi).	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.
(vii).	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.
(viii).	Methodology	Lectures, Presentations, Interactive Sessions.
(ix).	Target Participants	S AAOs and SAOs with 7 to 11 years of combined service in the cadres.

General Course No. 3.

(i). Course Title	Workshop on Service Delivery, Accountability and Good Governance for the ADCs.
(ii). Date	15-05-2025 to 16-05-2025.
(iii). Duration	2 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the initiatives by NER Wing of Headquarters Office.
(vi). Learning Objectives	Understand constitutional and procedural aspects of ADCs; identify gaps in accounts and governance; enhance service delivery, financial compliance, and transparency.
(vii). Programme Content and Structure	Constitutional provisions, account formats, record maintenance; presentations by ADCs on accounting gaps; budget preparation, expenditure tracking; overview of financial and district fund rules; compliance in procurement and works execution.
(viii). Methodology	Presentations; interactive sessions; experience sharing; group discussions.
(ix). Target Participants	Representatives from ADCs, HoDs and GOs of User Offices, AAOs/SAOs dealing with audit of ADCs.

General Course No. 4

(i). Course Title	Accounting and Auditing Standards for Analysis of Financial Statements.
(ii). Date	23-06-2025 to 27-06-2025.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	Understand Ind AS, AS, and Auditing Standards; apply standards in financial audit of government companies; enhance skills in analysis and interpretation of financial statements.
(vii). Programme Content and Structure	SA 200, 260, 320, 450, 500, 700, 705, 706 – overview and case studies; reporting opinions and emphasis/other matter paragraphs; GAAP – Indian AS and Ind AS (AS 1, 7, 10, 12, 15); AS 4, 5, 9, 16, 20, 29 – overview with exercises; Ind AS 1, 2, 7, 12, 19, 20, 21, 33, 101, 102, 104, 109, 110, 111, 112, 113, 115 – key features and practical sessions; analysis and interpretation of financial statements; audit cases; group discussion and assessment.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	Sr.AOs/AAOs of Audit Offices associated in Financial Audit of Government Companies and Statutory Corporations.

General Course No. 5

(x). Course Title	Audit of Procurement.
(xi). Date	07-07-2025 to 08-07-2025.
(xii). Duration	2 days.
(xiii). Location	Regional Capacity Building & Knowledge Institute, Shillong
(xiv). Programme Background	This training programme is included based on the directions of Headquarters.
(xv). Learning Objectives	Understand procurement rules and risks; apply audit techniques; identify irregularities; develop capacity to train others.
(xvi). Programme Content and Structure	Procurement framework; GFR and manuals; planning; tendering; evaluation; contract management; red flags; audit approach.
(xvii). Methodology	Lectures, presentations, case studies, group discussions.
(xviii). Target Participants	HoDs (except A&E) and Group Officers at the station of RCB&KI, RCB&KI Faculty; 5 SAOs as trainers; 2 SAOs/AAOs from each office handling procurement audit.

General Course No. 6

(i). Course Title	Workshop on Common Performance Audit Topic.
(ii). Date	<i>(To be decided)</i>
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	Provision for a workshop on common Performance Audit Topic is kept following discussions held in the RAC Meetings.
(vi). Learning Objectives	Understand principles and process of performance audit; enhance skills in audit planning, execution, and reporting; apply audit techniques across diverse sectors and themes.
(vii). Programme Content and Structure	Overview of performance audit framework and CAG's guidelines; recent trends and key themes in performance audits; criteria development and issue analysis; designing audit objectives and questions; group activity on audit planning and risk identification; evidence collection strategies; case-based exercises on analysis and drafting audit findings; quality assurance – practical checklist; group presentations on mock audit plans; discussion on audit impact and follow-up mechanisms.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Case studies.
(ix). Target Participants	Performance Audit teams and supervising Group Officers.

General Course No. 7

(i). Course Title	Functions of VLC.
(ii). Date	21-07-2025 to 25-07-2025.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held during the RAC Meetings.
(vi). Learning Objectives	Understand government accounts and VLC system; apply knowledge to prepare Finance and Appropriation Accounts; manage suspense, PD accounts, and reserve funds.
(vii). Programme Content and Structure	Overview of DPC Act and CAG's role; basics of government accounts and classification; initial accounts and compilation process; VLC modules and data capture; suspense balances and broadsheets; PD accounts and reserve funds – regulation and reconciliation; preparation and checks for Finance and Appropriation Accounts; reconciliation of expenditure; data analytics using IDEA, Tableau, Knime; case study discussion on expenditure misclassification.
(viii). Methodology	Lectures, Presentation, Interactive sessions and Course-end test.
(ix). Target Participants	Sr.AOs / AAOs / Supervisors / Asstt. Supervisors / Sr. Auditors / Sr. Acctt. / Auditors / Accountants.

General Course No. 8

(i). Course Title	State Finances Audit Report (SFAR).
(ii). Date	04-08-2025 to 08-08-2025.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(v). Learning Objectives	Understand structure of State Government Accounts; prepare and audit Finance and Appropriation Accounts; apply FAAG and SFAR guidelines; compile chapters of SFAR.
(vi). Programme Content and Structure	Overview of government accounts, VLC process, budget structure; preparation of Finance and Appropriation Accounts – mandate and content; audit of Finance and Appropriation Accounts – objectives, checks, outcomes; SFAR structure – Chapters I to V; budget process integrity, GIA, excess expenditure, financial reporting compliance; FAAG overview, audit of vouchers, use of infographics; supplementary audit of State PSEs; innovative issues in SFAR.
(vii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(viii). Target Participants	Sr. Audit Officers and Assistant audit Officers.

General Course No. 10

(i). Course Title	Audit of Fraud and Fraud Detection Techniques.
(ii). Date	08-09-2025 to 10-09-2025.
(iii). Duration	3 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	Understand fraud and corruption concepts; identify red flags; learn roles of audit and executive; apply forensic audit tools; present evidence-based findings.
(vii). Programme Content and Structure	Fraud and corruption – concepts, types, ASOSAI view; fraud vs error, red flags, high-risk areas; internal controls and risk assessment; roles of audit and management; audit standards, ASOSAI guidelines; evidence gathering, forensic tools, investigation techniques.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	Group A and Group B officers of IA&AD.

General Course No. 11 & 15

(i). Course Title	Mid-Career Training Programme (MCTP) Level 3 (Batch I & II). (Mandatory Course)
(ii). Date	(22-09-2025 to 26-09-2025) & (10-11-2025 to 14-11-2025)
(iii). Duration	5 days each.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong
(v). 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.
(vi). 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.
(vii). 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.
(viii). Methodology	Lectures, Presentation, Interactive sessions.
(ix). Target Participants	AAOs and SAOs with 12 or more years of combined service in the cadres.

General Course No. 12

(v). Course Title	GASAB – IGAS and IGFRS.
(vi). Date	06-10-2025 to 10-10-2025.
(vii). Duration	5 days.
(viii). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(x). Learning Objectives	Understand IGAS and IGFRS framework; apply standards in government financial reporting; interpret disclosure and classification requirements.
(xi). Programme Content and Structure	Overview of GASAB – structure, functions, standard-setting; accrual vs cash basis; IGAS 1–4 and draft IGAS 7, 9, 10 – objectives, scope, disclosures; IGFRS 1–5 – presentation, property, revenue, inventory, contingencies; group discussions and quizzes; end course assessment.
(xii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(xiii). Target Participants	Sr.AOs / AAOs / Supervisors / Asstt. Supervisors / Sr. Auditors / Sr. Acctt. / Auditors / Accountants.

General Course No. 13

(ix). Course Title	Risk Based Audit Planning, Risk Profiling.
(x). Date	21-10-2025 to 23-10-2025.
(xi). Duration	3 days.
(xii). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(xiv). Learning Objectives	Understand risk-based audit planning; apply risk profiling at entity and assignment levels; design audit plans using risk assessment techniques and tools.
(xv). Programme Content and Structure	Risk-based planning – annual and assignment levels; understanding entity, internal controls, materiality; risk assessment model and categorization; desk review, audit scope, objectives, design; data-driven profiling, sampling, IT tools; ISA 315; case study discussion.
(xvi). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(xvii). Target Participants	Senior Audit Officers / Assistant Audit Officers / Supervisors.

General Course No. 14

(xiii). Course Title	Public Procurement.
(xiv). Date	27-10-2025 to 31-10-2025.
(xv). Duration	5 days.
(xvi). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(xviii) Learning Objectives	Understand legal and regulatory framework for public procurement; apply GFR and procurement manuals in practice; ensure transparency, efficiency, and value for money in procurement processes.
(xix). Programme Content and Structure	Public procurement – principles and legal framework; GFR rules on goods, works, services; procurement planning and methods; bid documents and tendering; bid evaluation and contract award; contract management and payments; grievance redressal; transparency and reforms.
(xx). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(xxi). Target Participants	AAOs to SAOs.

General Course No. 16

(i). Course Title	Audit of Goods and Service Tax.
(ii). Date	01-12-2025 to 05-12-2025.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	Understand GST laws and procedures; apply audit checks on registration, returns, ITC, exemptions, refunds, and liabilities; conduct GST audits effectively using legal provisions and case laws.
(vii). Programme Content and Structure	Overview of CGST, SGST, IGST Acts and GST Council; registration, returns, levy, exemptions; time and value of supply; input tax credit and e-way bill; tax invoices, payment and ledgers; assessment and liability provisions; refunds and reverse charge; penalties, offences, recovery; advance ruling and demands; online GST audit, role of CAG, audit findings, case laws.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	SAOs/AAOs/Supervisors working in GST audit.

General Course No. 17

(i). Course Title	Works Audit.
(ii). Date	12-01-2026 to 16-01-2026.
(iii). Duration	5 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi). Learning Objectives	Understand works audit framework; examine contracts, estimates, DPRs, tenders, and rate analysis; apply audit checks on project execution and pricing.
(vii). Programme Content and Structure	Overview of PWD and audit role; types of contracts and conditions; DPRs of roads and bridges – design, soil testing, estimates; AA/TS and revised estimates; tender process, SBDs, agreements; analysis and preparation of SOR, use of Measurement Book; price adjustment and extra items; case studies from CAG audit reports; field visit to PWD project.
(viii). Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(ix). Target Participants	SAOs/AAOs working in works audit or likely to be posted in works audit.

General Course No. 18

(xvii). Course Title	Compliance Audit.
(xviii) Date	28-01-2026 to 30-01-2026.
(xix). Duration	5 days.
(xx). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). Programme Background	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(xxii). Learning Objectives	The course aims to equip participants with the knowledge and skills essential for conducting effective Compliance Audits. Special emphasis will be placed on Headquarters' instructions on Improving the quality of Inspection Reports.
(xxiii) Programme Content and Structure	Understanding of Audit Universe and Auditees, types of Audits, introduction to Compliance Audits, Audit Planning, Field Audit, Key Documents, Drafting of Inspection Reports, Departmental Appreciation Notes (DAN), Case Studies.
(xxiv) Methodology	Lectures, Presentations, Interactive Sessions and Course-end test.
(xxv). Target Participants	Sr. Audit Officers/Assistant Audit Officers/Supervisors.

General Course No. 19

(i). Course Title	Six-Week Orientation Training for AAOs/Supervisors. (Mandatory Course)
(ii). Date	02-02-2026 to 13-03-2026.
(iii). Duration	30 days.
(iv). Location	Regional Capacity Building & Knowledge Institute, Shillong.
(v). 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.
(vi). 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 /Supervisors on various functions of Accounts and Audit Offices.
(vii). Programme Content and Structure	C&AG's Institution, Office Procedure, Drafting, Budget, Finance & Appropriation Accounts, Audit, e-Office, e-HRMS, OIOS, CAATs, IT Audit, Soft Skills.
(viii). Methodology	Lectures, Presentation, Interactive sessions, Case Studies and Course- end test.
(ix). Target Participants	Departmentally promoted AAOs/Supervisors/SAS passed DRAAOs who have undergone Phase 1 & Phase 2 trainings.