लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE SHILLONG
(Indian Audit & Accounts Department)

CALENDAR OF TRAINING PROGRAMME 2025-26

✉ **Lachatelette Complex,**
   Laitumkhrah, Shillong - 793 003
📞 **0364 - 222 2594, 250 4048, 221 0203**
@ **rtishillong@cag.gov.in**
🌐 **https://cag.gov.in/rti/shillong**

CONTENTS

PROFILE

(i)   INTRODUCTION

Regional Capacity Building & Knowledge Institute[1] (RCBKI), Shillong is one of the 10 regional training institutes of the Indian Audit and Accounts Department . It is the apex training Institute for the 16 Indian Audit & Accounts Department offices located in the North Eastern Region of the Country. Established in March 1989, the Institute is located in an independent campus known as **'Lachatelette Complex',** spanning 4601.50 sq.m. This complex, once part of the estate of the erstwhile Maharaja of Manipur, was originally acquired for the Office of the then Accountant General, Assam in 1955.

Over the years, the Institute has evolved into a comprehensive and well-equipped training establishment catering to the needs of the of the Indian Audit & Accounts Department in the North Eastern Region. In May 2004, the Institute was elevated to the office of the Principal Director. Subsequently, from September 2016, the Institute has operated from the newly constructed Administrative cum Academic and Hostel Blocks, enhancing its capabilities to meet the evolving needs of training and knowledge dissemination.

---

[1] Re-designated from Regional Training Institute (RTI) on 16 August 2023.

(ii) REGIONAL ADVISORY COMMITTEE (RAC)

In accordance with Headquarters' office letter No.16-TRG.DIV./13-O&M/86 dated 19 March 1990, each Regional Training Institute[2] is mandated to have a Regional Advisory Committee (RAC). This committee plays a pivotal role in planning, overseeing and coordinating training and other activities assigned to the regional training institutes. Additionally, it facilitates effective interaction with the related field offices, strengthens arrangement for evaluating training programmes, and aids in the selection of guest faculty, etc. RAC meetings, chaired by the senior most member present, are scheduled as necessary but not exceeding three times in a year.

The composition[3] of the RAC for RCBKI, Shillong is as below:

1. Principal Accountant General, Arunachal Pradesh, Itanagar.
2. Director General, RCBKI Shillong (Member Secretary).
3. Principal Accountant General (A&E), Meghalaya, Shillong
4. Principal Accountant General (Audit), Manipur, Imphal.
5. Principal Accountant General (Audit), Tripura, Agartala.
6. Principal Accountant General (A&E), Tripura, Agartala.
7. Principal Accountant General (A&E), Manipur, Imphal.
8. Principal Accountant General (A&E), Nagaland, Kohima.
9. Director General of Audit, NF Railway, Maligaon, Guwahati.
10. Principal Accountant General (A&E), Assam, Guwahati.
11. Principal Accountant General, Mizoram, Aizawl.
12. Director General of Audit (Central), Kolkata, Branch Office at Guwahati.
13. Principal Accountant General (Audit), Meghalaya, Shillong
14. Principal Accountant General (Audit), Nagaland, Kohima
15. Accountant General (Audit), Sikkim, Gangtok.
16. Accountant General (Audit), Assam, Guwahati.
17. Representative from Headquarters' Office.

[*Director General, NAAA, Shimla to be invited in the meeting of the RAC of RTI to discuss and approve the Training Calendar vide Director (Training)'s D.O. letter No.260 Trg.Div/57-92, dated 18 December, 1992*]

---

[2] Regional Capacity Building & Knowledge Institute with effect from 16 August 2023.

[3] Reconstituted vide Headquarters' Office letter No.556/Trg.Div/21-99 dated 30-12-2004, letter No.938/Trg Div/21-99/Vol-III dated 06-12-07, letter No.248/Trg.Div/21-99 dated 27-08-2008 and letter No. 125/Trg.Div/F-279/2017 dt. 25-06-2018.

(iii)   JURISDICTION OF RCBKI, SHILLONG

The jurisdiction of RCBKI, Shillong includes the following offices:

1.   Principal Accountant General, Arunachal Pradesh, Itanagar.
2.   Principal Accountant General (A&E), Meghalaya, Shillong
3.   Principal Accountant General (Audit), Manipur, Imphal.
4.   Principal Accountant General (Audit), Tripura, Agartala.
5.   Principal Accountant General (A&E), Tripura, Agartala.
6.   Principal Accountant General (A&E), Manipur, Imphal.
7.   Principal Accountant General (A&E), Nagaland, Kohima.
8.   Director General of Audit, NF Railway, Maligaon, Guwahati.
9.   Principal Accountant General (A&E), Assam, Guwahati.
10.   Principal Accountant General, Mizoram, Aizawl.
11.   Director General of Audit (Central), Kolkata, Branch Office at Guwahati.
12.   Principal Accountant General (Audit), Meghalaya, Shillong
13.   Principal Accountant General (Audit), Nagaland, Kohima
14.   Accountant General (Audit), Sikkim, Gangtok.
15.   Accountant General (Audit), Assam, Guwahati
16.   Sr. Deputy Accountant General (A&E), Sikkim.

(iv) KNOWLEDGE CENTRE TOPICS

1. The Knowledge Centre topics allocated (08 May 2020) to RCBKI, Shillong by the Knowledge and Capacity Building (K&CB) Wing of Headquarters were revised by the Strategic Knowledge Committee. The following topics were reallocated to RCBKI, Shillong on 03.10.2023 as follows:

Topics Up to 02.10.2023	Topics w.e.f 03.10.2023
1. Certification Audit of Autonomous District Councils (ADCs) as per Financial Attest Audit Manual 2. Audit Quality Management Framework (AQMF)	1. Local Governance – ADCs. 2. Public Works Audit 3. Public Procurement

2. As per Headquarters instruction, domain areas have been allocated across RCBKIs/KCs to enable them to become a one stop repository of knowledge in their assigned domains or sub-domains. The focus of RCBKIs/Cs is on knowledge building and dissemination, staying current with international best practices in audit and accounts, methodologies and domain knowledge. RCBKIs/Cs are expected to develop and update structured training modules, research papers, case studies etc.

3. Structured Training Modules (STMs) on 'Certification Audit of Autonomous District Councils as per Financial Attest Audit Manual' and 'Audit Quality Management Framework (AQMF)' were prepared by this Institute. These modules were approved and disseminated for use in training by Headquarters in January 2018 and July 2019, respectively.

4. A draft Joint Research Paper titled "Accounting in Panchayats and Autonomous District Councils: A Comparative Analysis" has been developed as part of the Collaborative Alliance with the North Eastern Hill University (NEHU), Shillong. The draft paper is being updated for submission to Headquarters.

5. Structured Training Modules (STMs) on 'Public Works Audit' prepared by this Institute has been approved by Headquarters.

5. In addition to the Knowledge Centre topics, the Institute had also prepared STMs on:

(a) 'General Financial Reporting Framework for Government and Public Sector' was approved by Headquarters and disseminated for use in August 2019.

(b) 'Data Security – Privacy and Protection', peer reviewed by RTI Ranchi in December 2019, was submitted to Headquarters in January 2020 and has been approved by Headquarters.

(c) 'Various Entitlements Admissible to a Government Servant' was submitted to Headquarters in May 2020 and subsequently approved by Headquarters.

Courses
at
a Glance

Overview of Training Days (COTP 2025-26)

Course Title	No. of Courses	No. of Days
General Courses		
(a) Mandatory Courses	5	50
(b) Other Courses	11	43
IS Courses	11	43
Knowledge Centre Topic	3	12
Total	**30**	**148**

GENERAL COURSES FOR 2025-26

A. MANDATORY COURSES

Sl. No.	Course Title	No. of Courses	Course Duration (in days)
1	**Mid-Career Training Programme (MCTP) Level 2 (Batch 1)** *[Target Group: AAOs and SAOs with 7 to 11 years 'combined service in the cadres]*	1	5
2	**Mid-Career Training Programme (MCTP) Level 2 (Batch 2)** *[Target Group: AAOs and SAOs with 7 to 11 years 'combined service in the cadres]*	1	5
3	**Mid-Career Training Programme (MCTP) Level 3 (Batch 1)** *[Target Group: AAOs and SAOs with 12 to 16 years' combined service in the cadres]*	1	5
4	**Mid-Career Training Programme (MCTP) Level 3 (Batch 2)** *[Target Group: AAOs and SAOs with 12 to 16 years' combined service in the cadres]*	1	5
5	**Six-Week Orientation Training for Assistant Audit/ Accounts Officers (AAOs)/ Supervisors** *(MCTP Level 1.2)* *[Target Group: Departmentally promoted AAOs/ Supervisors/ SAS passed Direct Recruit AAOs who have undergone Phase 1 & Phase 2 trainings]*	1	30
Total		**5**	**50**

Reference:

(i)   Training Division's Circular No. 33/Trg. Div./F-331/2021 dated 27 August 2021.

(ii)   Training Division's Circular No. 24/Trg. Div./F-32/2023 dated 10 May 2023.

B. OTHER GENERAL COURSES

Sl. No.	Course Title	No. of Courses	Course Duration (in days)
1	**Natural Resource Accounting** *[Target Group: AAOs to SAOs]*	1	2
2	**Workshop on Service Delivery, Accountability and Good Governance for the ADCs** *[Target Group: Dealing Officers/officials from ADCs and User Offices]*	1	2
3	**Audit of Procurement** *Target Group: HoDs, GOs, Faculty Members of RCB&KI, SAOs/AAOs from user offices]*	1	2
4	**Accounting and Auditing standards for analysis of Financial Statements** *[Target Group: Sr.AOs/AAOs of Audit Offices associated in Financial Audit of Government Companies and Statutory Corporations.]*	1	5
5	**Workshop on Common Performance Audit Topics** *[Target Group: PA Teams/GOs]*	1	5
6	**Risk Based Audit Planning, Risk Profiling** *[Target Group: Supervisors to SAOs]*	1	3
7	**Functions of VLC** *[Target Group: Sr. Auditors to SAOs]*	1	5
8	**State Finances Audit Report** *[Target Group: AAOs to SAOs]*	1	5
9	**Audit of Fraud and Fraud detection techniques** *[Target Group: Group A and Group B officers]*	1	3
10	**GASAB – IGAS and IGFRS** *[Target Group: Auditors/Accountants to SAOs]*	1	5
11	**Public Procurement** *[Target Group: AAOs to SAOs]*	1	5
12	**Audit of Goods and Service Tax** *[Target Group: Supervisors to SAOs]*	1	5
13	**Works Audit** *[Target Group: AAOs to SAOs]*	1	5
14	**Compliance Audit** *[Target Group: Supervisors to SAOs]*	1	3
	Total	**14**	**55**
	Total General Courses	**19**	**105**

INFORMATION SYSTEM (IS) COURSES 2025-26

Sl. No.	Course Title	No. of Courses	Course Duration (in days)
1	**Annual Audit and Assignment Level Planning in OIOS (For Accounts Offices)** *[Target Group: Planning wing, Group Officers]*	1	2
2	**Annual Audit and Assignment Level Planning in OIOS (For Audit Offices)** *[Target Group: Planning wing, Group Officers]*	1	2
3	**Workshop on BEMS, PFMS & GEM (Batch I)** *[Target Group: All Cadres]*	1	5
4	**Cloud Computing, Introduction to GIS and Remote Sensing** *[Target Group: Supervisors to SAOs]*	1	3
5	**e-Office (Batch 1)** *[Target Group: All Cadres]*	1	3
6	**e-Governance with IFMS.** *[Target Group: All Cadres]*	1	3
7	**Workshop on BEMS, PFMS & GEM (Batch 2)** *[Target Group: All Cadres]*	1	5
8	**Database concepts – Oracle SQL Queries** *[Target Group: All Cadres]*	1	5
9	**Data Analytics with KNIME & Tableau.** *[Target Group: Sr. Auditors to SAOs]*	1	5
10	**Auditing in IT Enabled Environment.** *[Target Group: Sr. Auditors to SAOs]*	1	5
11	**IT Audit** *[Target Group: Sr. Auditors to SAOs]*	1	5
	Total IS Courses	**11**	**43**
	Total of General and IT Courses	**30**	**148**

Calendar

of

Training Programme

(2025-2026)

General Courses

CALENDAR OF TRAINING PROGRAMME FOR THE YEAR 2025-26

General Courses

Sl. No.	Course	Duration	Target Group	Office	Slots
1	**Natural Resources Accounting** *(Training completed)*	2 Days 24-04-25 to 25-04-25	SAOs/AAOs	PAG (AE) Manipur	02
				AG (AE) Tripura	01
				PAG Mizoram	01
				PAG Arunachal Pradesh	01
				AG (Au) Assam	02
				PAG (Au) Manipur	02
				PAG (Au) Meghalaya	02
				PAG (AE) Nagaland	01
				Total	**12**
2	**Mid-Career Training Programme Level 2 (Batch I)** *(Training completed)*	5 Days 28-04-25 to 02-05-25	SAOs/AAOs with 7-11 years' service in the cadre	PAG (AE) Manipur	02
				PAG (Au) Manipur	02
				PAG (Au) Tripura	04
				PAG Mizoram	01
				AG (Au) Assam	14
				AG (AE) Assam	02
				DGA (C) Kolkata, BO Guwahati	01
				PAG (Au), Nagaland	01
				PAG, Arunachal Pradesh	04
				Total	**31**
3	**Workshop on Service Delivery, Accountability and Good Governance for the ADCs** *(Completed)*	2 Days 15-05-25 to 16-05-25	HoDs, GOs, SAOs, AAOs and Dealing Officers/officials from ADCs	PAG (Au) Tripura	3
				PAG (Au) Meghalaya	4
				PAG (Au) Mizoram	4
				AG (Au) Assam	4
				Total	**15**
				A total of 32 representatives from the 10 ADCs and District Council Affairs Dept. (Meghalaya) participated the workshop.	
4	**Accounting and Auditing standards for analysis of Financial Statements**	5 Days 23-06-25 to 27-06-25	Sr.AOs/AAOs of Audit Offices associated in Financial Audit of Government Companies and Statutory Corporations.	PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG, Mizoram	1
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	1
				PAG (A&E), Nagaland	2
				AG (Au), Sikkim	1
				AG (Au), Assam	3
				AG (A&E), Tripura	1
				PDA, NEFR, Guwahati	1
				Total	**17**

Sl. No.	Course	Duration	Target Group	Office	Slots
5	**Audit of Procurement**	2 Days 07-07-25 To 08-07-25	(i) All HoDs (Except A&E Offices) in station of RCB&KI concerned. (ii) 1 or 2 Group Officers from each office in the station of RCB&KI concerned (iii) Faculty members of RCB&KI and 5 SAOs from field office as trainer from the jurisdiction of RCB&KI. (iv) 2 SAOs/AAOs from each office dealing with procurement audit from the jurisdiction of RCB&KI.	Nomination is in progress.	
6	**Workshop on Common Performance Audit Topics**	5 Days *[Dates to be confirmed.]*	PA Teams/GOs	*Slots to be determined.*	
7	**Functions of VLC**	5 Days 21-07-25 to 25-07-25	Sr.AOs / AAOs / Supervisors / Asstt. Supervisors / Sr. Auditors / Sr. Acctt. / Auditors / Accountants	PAG (A&E), Meghalaya	2
				PAG (Au), Meghalaya	3
				PAG (Au), Manipur	1
				PAG (A&E), Manipur	2
				PAG, Mizoram	1
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	5
				PAG (A&E), Nagaland	2
				AG (Au), Assam	5
				AG (A&E), Assam	3
				AG (A&E), Tripura	2
				Sr. DAG (A&E), Sikkim	2
				Total	**30**
8	**State Finances Audit Report**	5 Days 04-08-25 to 08-08-25	Sr. Audit Officers and Assistant audit Officers	PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG, Mizoram	2
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	2
				AG (Au), Assam	4
				AG (A&E), Assam	2
				AG (A&E), Tripura	1
				Total	**18**
9	**Mid-Career Training Programme Level 2 (Batch II)**	5 Days 18-08-25 to 22-08-25	SAOs/AAOs with 7-11 years' service in the cadre	PAG (Au), Manipur	2
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	4
				PAG, Arunachal Pradesh	4
				PAG (A&E), Nagaland	1
				AG (Au), Assam	15

Sl. No.	Course	Duration	Target Group	Office	Slots
				AG (A&E), Assam	4
				RCB&KI, Shillong	1
				Total	**33**
10	**Audit of Fraud and Fraud Detection Techniques**	3 Days 08-09-25 to 10-09-25	Group A and Group B officers of IA&AD	PAG (Au), Meghalaya	3
				PAG (Au), Manipur	1
				PAG, Mizoram	1
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	1
				PAG (Au), Nagaland	1
				AG (Au), Sikkim	1
				AG (Au), Assam	4
				PDA, NEFR, Guwahati	2
				Total	**16**
11	**Mid-Career Training Programme Level 3 (Batch I)**	5 Days 22-09-25 to 26-09-25	SAOs/AAOs with 12-16 years' service in the cadre	PAG (A&E), Meghalaya	2
				PAG (Au), Meghalaya	3
				PAG (A&E), Manipur	2
				PAG, Mizoram	2
				PAG (Au), Tripura	5
				PAG, Arunachal Pradesh	4
				PAG (Au), Nagaland	3
				PAG (A&E), Nagaland	2
				AG (Au), Sikkim	3
				AG (Au), Assam	11
				RCB&KI, Shillong	1
				Total	**38**
12	**GASAB – IGAS and IGFRS**	5 Days 06-10-25 to 10-10-25	Sr.AOs / AAOs / Supervisors / Asstt. Supervisors / Sr. Auditors / Sr. Acctt. / Auditors / Accountants	PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG, Mizoram	1
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	3
				PAG (A&E), Nagaland	1
				AG (Au), Assam	4
				PDA, NEFR, Guwahati	1
				Total	**15**
13	**Risk Based Audit Planning, Risk Profiling**	3 Days 21-10-25 to 23-10-25	Senior Audit Officers / Assistant Audit Officers / Supervisors	DGA (C) Kolkata, BO Guwahati	2
				DGA, NEFR, Guwahati	2
				PAG, Arunachal Pradesh	1
				PAG, Mizoram	1
				PAG (Au), Meghalaya	4
				PAG (Au), Manipur	2
				PAG (Au), Tripura	2
				PAG (Au), Nagaland	2
				AG (Au), Assam	6
				Total	**22**
14	**Public Procurement**	5 Days 27-10-25 to	SAOs/AAOs	PAG (A&E), Meghalaya	1
				PAG (Au), Meghalaya	1
				PAG (Au), Manipur	1
				PAG (A&E), Manipur	1

Sl. No.	Course	Duration	Target Group	Office	Slots
		31-10-25		PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	1
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	1
				PAG (Au), Nagaland	1
				PAG (A&E), Nagaland	1
				AG (Au), Sikkim	1
				AG (Au), Assam	1
				AG (A&E), Tripura	2
				PDA, NEFR, Guwahati	1
				Sr. DAG (A&E), Sikkim	1
				Total	**16**
15	**Mid-Career Training Programme Level 3 (Batch II)**	5 Days 10-11-25 to 14-11-25	SAOs/AAOs with 12-16 years' service in the cadre	PAG (A&E), Meghalaya	2
				PAG (Au), Meghalaya	3
				PAG (Au), Manipur	3
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	5
				PAG, Arunachal Pradesh	4
				PAG (Au), Nagaland	2
				PAG (A&E), Nagaland	2
				AG (Au), Sikkim	2
				AG (Au), Assam	11
				PDA, NEFR, Guwahati	1
				RCB&KI, Shillong	1
				Total	**38**
16	**Audit of Goods and Service Tax**	5 Days 01-12-25 to 05-12-25	SAOs/AAOs/Supervisors working in GST audit	PAG (Au), Meghalaya	4
				PAG (Au), Manipur	3
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	1
				PAG (Au), Nagaland	1
				AG (Au), Sikkim	1
				AG (Au), Assam	4
				PDA, NEFR, Guwahati	1
				Total	**19**
17	**Works Audit**	5 Days 12-01-26 to 16-01-26	SAOs/AAOs working in works audit or likely to be posted in works audit	PAG (Au), Meghalaya	3
				PAG (Au), Manipur	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	1
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	1
				AG (Au), Assam	4
				PDA, NEFR, Guwahati	3
				Total	**19**

Sl. No.	Course	Duration	Target Group	Office	Slots
18	**Compliance Audit**	3 Days 28-01-26 to 30-01-26	Sr. Audit Officers/Assistant Audit Officers/Supervisors from Audit Offices	PAG (Au), Meghalaya	4
				PAG (Au), Manipur	2
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	1
				AG (Au), Assam	8
				PDA, NEFR, Guwahati	2
				Total	**25**
19	**Six-Week Orientation training for SAS Passed Officials, newly promoted AAOs and Supervisors**	30 Days 02-02-26 to 13-03-26	Promoted AAOs/ Supervisors/ SAS passed DRAAOs	PAG (A&E), Meghalaya	5
				PAG (Au), Meghalaya	1
				PAG (Au), Manipur	2
				PAG (A&E), Manipur	2
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	8
				PAG (Au), Tripura	9
				PAG, Arunachal Pradesh	1
				PAG (Au), Nagaland	-
				PAG (A&E), Nagaland	1
				AG (Au), Sikkim	-
				AG (Au), Assam	20
				AG (A&E), Assam	2
				AG (A&E), Tripura	-
				PDA, NEFR, Guwahati	4
				Sr. DAG (A&E), Sikkim	1
				Total	**57**

Calendar

of

Training Programme

(2025-2026)

Information System

Courses

CALENDAR OF TRAINING PROGRAMME FOR THE YEAR 2025-26

Information Technology Courses

Sl.	Course	Duration	Target Group	Office	Slots
1	**Annual Audit and Assignment Level Planning in OIOS (For Accounts)** *(Training completed)*	2 Days 21-04-25 to 22-04-25	Planning wing, Group Officers	PAG (AE) Manipur	01
				PAG (AE) Meghalaya	02
				PAG Mizoram	01
				AG (AE) Assam	02
				AG (AE) Tripura	02
				DAG (A&E) Sikkim	02
				Total	**10**
2	**Annual Audit and Assignment Level Planning in OIOS (For Audit Offices)**	2 Days [*Dates to be confirmed.*]	Planning wing, Group Officers	PAG (Au), Meghalaya	3
				PAG (Au), Manipur	2
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	4
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	2
				AG (Au), Assam	4
				AG (A&E), Assam	1
				Total	**23**
3	**Workshop on BEMS, PFMS & GEM (Batch I)**	5 Days 30-06-25 to 04-07-25	For all Cadres	PAG (A&E), Meghalaya	3
				PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG (A&E), Manipur	2
				PAG, Mizoram	2
				DGA (C) Kolkata, BO Guwahati	2
				PAG, Arunachal Pradesh	3
				AG (Au), Sikkim	1
				AG (Au), Assam	5
				PDA, NEFR, Guwahati	2
				Total	**24**
4	**Cloud Computing, Introduction to GIS and Remote Sensing**	3 Days 14-07-25 to 16-07-25	Senior Audit Officers / Assistant Audit Officers / Supervisors	PAG (Au), Meghalaya	4
				PAG (Au), Manipur	2
				PAG, Mizoram	2
				DGA (C) Kolkata, BO Guwahati	1
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	1
				AG (Au), Assam	2
				PDA, NEFR, Guwahati	2
				Total	**18**

Sl.	Course	Duration	Target Group	Office	Slots
5	**e-Office**	3 Days 11-08-025 to 13-08-25	Sr. A.Os, Group "B" & "C" Officers/ Officials	PAG (Au), Meghalaya	3
				PAG (Au), Manipur	2
				PAG (A&E), Manipur	3
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	2
				AG (Au), Assam	2
				AG (A&E), Assam	6
				Total	**23**
6	**Workshop on BEMS, PFMS & GEM (Batch II)**	5 Days 25-08-25 to 29-08-25	For all Cadres	PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG (A&E), Manipur	2
				PAG, Mizoram	2
				PAG (Au), Tripura	3
				PAG (Au), Nagaland	2
				PAG (A&E), Nagaland	2
				AG (Au), Assam	5
				AG (A&E), Assam	1
				AG (A&E), Tripura	2
				PDA, NEFR, Guwahati	3
				Sr. DAG (A&E), Sikkim	2
				Total	**28**
7	**e-Governance with IFMS**	3 Days 01-09-25 to 03-09-25	Participants from State Audit Offices	PAG (A&E), Meghalaya	1
				PAG (Au), Meghalaya	3
				PAG (Au), Manipur	3
				PAG, Mizoram	1
				PAG (Au), Tripura	1
				AG (Au), Assam	4
				AG (A&E), Assam	4
				AG (A&E), Tripura	4
				Total	**21**
8	**Data Analytics with KNIME & Tableau**	5 Days 13-10-25 to 17-10-25	AAOs & Sr.AOs	PAG (A&E), Meghalaya	1
				PAG (Au), Meghalaya	2
				PAG (Au), Manipur	2
				PAG (A&E), Manipur	3
				DGA (C) Kolkata, BO Guwahati	1
				PAG (Au), Tripura	2
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	2
				AG (Au), Assam	2
				AG (A&E), Assam	5
				AG (A&E), Tripura	2
				PDA, NEFR, Guwahati	3
				Total	**27**
9	**Database concepts – Oracle SQL Queries**	5 Days 24-11-25 to	Sr. A.O's, Group "B" & "C"	PAG (A&E), Meghalaya	1
				PAG (Au), Meghalaya	3
				PAG (Au), Manipur	1
				PAG (A&E), Manipur	2

Sl.	Course	Duration	Target Group	Office	Slots
		28-11-25		PAG, Mizoram	1
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	2
				PAG (A&E), Nagaland	2
				AG (Au), Assam	2
				AG (A&E), Assam	2
				AG (A&E), Tripura	2
				PDA, NEFR, Guwahati	2
				Total	**24**
10	**Auditing in IT Enabled Environment**	5 Days 08-12-25 to 12-12-25	Sr. Auditors/AAOs/SR. AOs (likely to be posted for field duties)	PAG (Au), Meghalaya	2
				PAG (Au), Manipur	1
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	2
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	1
				AG (Au), Assam	2
				AG (A&E), Assam	2
				Total	**17**
11	**IT Audit**	5 Days 16-03-26 to 20-03-26	Sr. Auditor/AAOs/SR. AOs (likely to be posted for field duties)	PAG (Au), Meghalaya	3
				PAG (Au), Manipur	2
				PAG, Mizoram	1
				DGA (C) Kolkata, BO Guwahati	2
				PAG (Au), Tripura	2
				PAG, Arunachal Pradesh	3
				PAG (Au), Nagaland	2
				AG (Au), Sikkim	2
				AG (Au), Assam	2
				PDA, NEFR, Guwahati	2
				Total	**21**

Course Contents

General Courses

General Course No. 1

(i).	**Course Title**	**Natural Resourse 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.

(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.

(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**	(*To be decided*)
(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.

(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.

(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.

(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.

(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.

Course Contents
IS Courses

IS COURSES

IS Course No. 1 & 2

(i).	**Course Title**	**Annual Audit and Assignment Level Planning in OIOS.** (Accounts Offices & Audit Offices)
(ii).	**Date**	**21-04-2025 to 22-04-2025** (*Accounts Office*)**.**
(iii).	**Duration**	**2 Days each.**
(iv).	**Location**	**Regional Capacity Building & Knowledge Institute, Shillong**
(v).	**Programme Background**	The course aims to empower the course aims to empower participants to navigate the complete digitalization of audit processes.
(vi).	**Learning Objectives**	Understand end-to-end audit workflow in OIOS; create audit plans, conduct field visits, perform QA/QC, and process audit products using OIOS platform.
(vii).	**Programme Content and Structure**	Audit workflow – plan to product; creating assignments, teams, audit programs; field visits – requisitions, enquiries, observations; mobile app, KMS, AIS; task allocation and verification; QA/QC – review, classification, approvals; creating IRs, SoFs, DPs, SARs; toolkit creation and publishing; hands-on sessions.
(viii).	**Methodology**	Lectures, Presentation and Interactive Sessions.
(ix).	**Target Participants**	Planning wing, Group Officers.

(i).	**Course Title**	**Workshop on BEMS, PFMS & GEM (Batch I & II).**
(ii).	**Date**	**(30-06-2025 to 04-07-2025) & (25-08-2025 to 29-08-2025).**
(iii).	**Duration**	**5 Days each.**
(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 functionalities of PFMS, BEMS/iBEMS, and GeM; perform registration, bill processing, budgeting, and procurement activities; identify key audit points in these systems.
(vii).	**Programme Content and Structure**	Intro and hands-on for iBEMS, PFMS, EIS; roles of DDO, maker, checker, PAO; vendor/employee registration; bill processing and syncing; budgeting and revised estimates; GeM registration, procurement modes, timelines; GeM 4.0 features, audit issues; CPPP demo and experience sharing.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	For all Cadres.

(i).	**Course Title**	**Cloud Computing, Introduction to GIS and Remote Sensing.**
(ii).	**Date**	**14-07-2025 to 16-07-2025.**
(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 cloud computing models and audit concerns; grasp basics of remote sensing and GIS; apply spatial data analysis in audit through case studies.
(vii).	**Programme Content and Structure**	Cloud concepts, service and deployment models, audit concerns, SLAs, security; basics of remote sensing – data types, formats, sensors; data acquisition, pre-processing, and analysis; GIS tools, spatial analysis techniques; integration of GIS and remote sensing; case studies.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	Senior Audit Officers / Assistant Audit Officers / Supervisors.

(i).	**Course Title**	**e-Office**
(ii).	**Date**	**11-08-2025 to 13-08-2025.**
(iii).	**Duration**	**3 Days each.**
(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**	Use e-Office efficiently for digital file handling; diarise DAKs, create and process e-files, notes, drafts, and dispatches.
(vii).	**Programme Content and Structure**	DAK/letter receipt, diarisation, folder and file management; create, send, edit, close, and search files; add green/yellow notes, quick noting, file actions; draft creation, approval, and dispatch; user preferences, post mapping, VPN use.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	Sr. A.Os, Group "B" & "C" Officers/ Officials.

(i).	**Course Title**	**e-Governance with IFMS.**
(ii).	**Date**	**01-09-2025 to 03-09-2025.**
(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 e-Governance initiatives and IFMS implementation; conduct audit of IFMS modules using checklists and case studies.
(vii).	**Programme Content and Structure**	e-Governance vision, NeGP, MMPs, Digital India framework; IFMS overview, audit of Khajane-II; treasury processing, BEAMS, bill portal, e-GRAS; audit of Sevaarth/e-HRMS, Pension system, e-Kuber; use of audit checklists; case studies and evaluation.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	All Cadres.

(i).	**Course Title**	**Data Analytics with KNIME & Tableau.**
(ii).	**Date**	**13-10-2025 to 17-10-2025.**
(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**	Use KNIME and Tableau for data preparation, analysis, and visualization; apply statistical techniques; build dashboards and audit-focused stories.
(vii).	**Programme Content and Structure**	Basics of data analytics, KNIME overview, ETL operations; filtering, missing values, statistical analysis; importing/exporting data, visual charts in KNIME; Tableau – connectivity, visualization, filters, dashboards, calculated fields; case studies and story building.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	AAOs & Sr. AOs.

(i).	**Course Title**	**Database concepts – Oracle SQL Queries.**
(ii).	**Date**	**24-11-2025 to 28-11-2025.**
(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**	Use SQL to query and analyse Oracle databases effectively; apply commands, joins, subqueries, and table operations.
(vii).	**Programme Content and Structure**	Oracle server overview, SQL types, login, select statements; filtering, sorting, functions, NVL, DECODE; aggregates, joins, subqueries; creating and modifying tables; data manipulation and constraints; end assessment.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	Sr. A.Os, Group "B" & "C" Officers/ Officials.

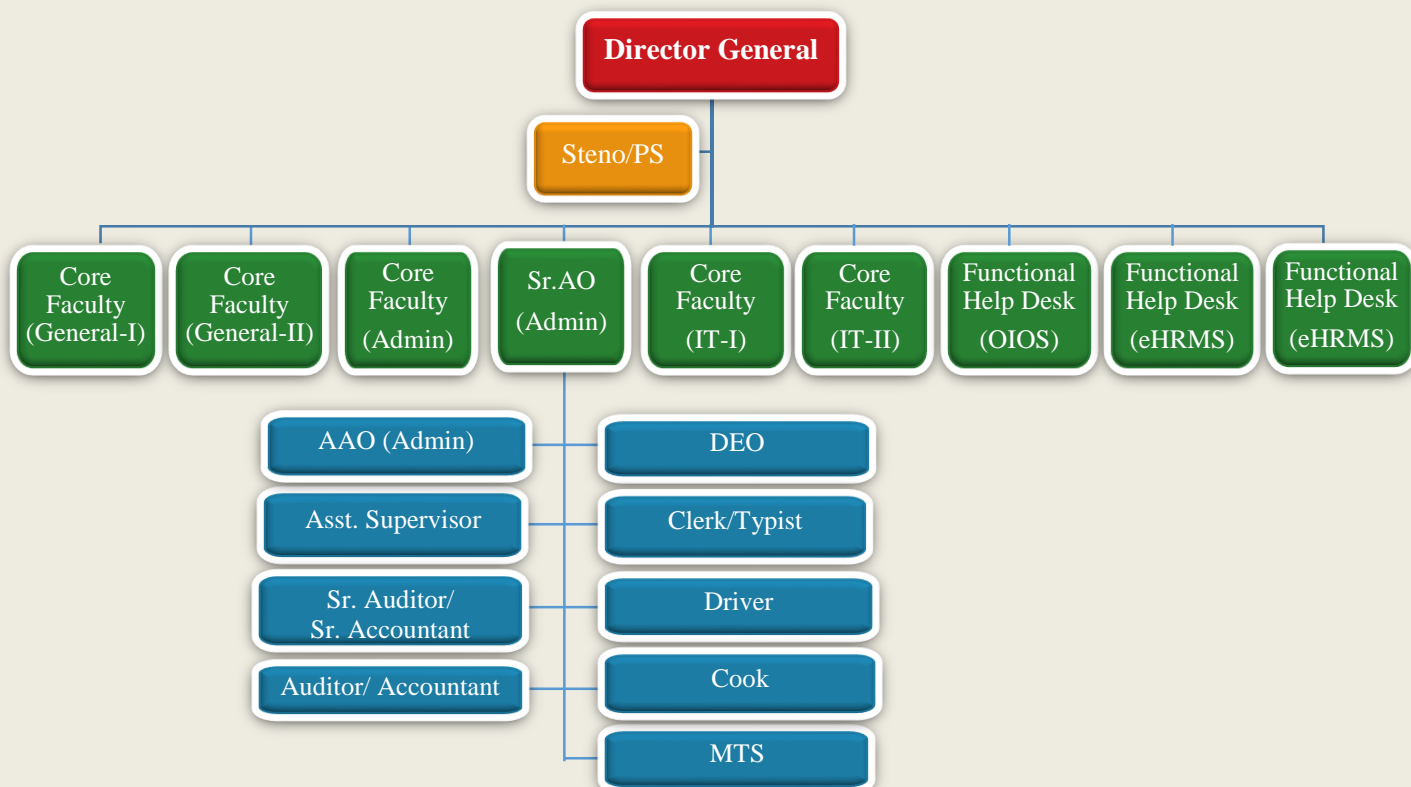| (i).	**Course Title**	**Auditing in IT Enabled Environment.**
(ii).	**Date**	**08-12-2025 to 12-12-2025.**
(iii).	**Duration**	**5 Days.**
(iv).	**Location**	**Regional Capacity Building & Knowledge Institute, Shillong**
(v).	**Programme Background**	This training programme is included based on the training needs of User Offices, following discussions held in the RAC Meetings.
(vi).	**Learning Objectives**	Understand audit process in IT-enabled setups; plan and conduct audits using ERP data; apply computer-assisted tools for data analysis; use case studies to enhance audit effectiveness.
(vii).	**Programme Content and Structure**	Concept and scope of IT-enabled audit; audit planning using ERP systems; data extraction, validation, risk profiling; financial attest and compliance audit using VLC/PFMS; tools – MS Excel, IDEA; hands-on case studies from audits using IT platforms.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	Sr. Auditors/AAOs/SR. AOs (likely to be posted for field duties).

(i).	**Course Title**	**IT Audit.**
(ii).	**Date**	**16-03-2026 to 20-03-2026.**
(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 IT audit concepts, planning, and execution; assess IT systems, governance, security, and controls; apply tools and best practices through case studies.
(vii).	**Programme Content and Structure**	IT audit – need, objectives, scope; audit planning and methodology; IT system acquisition, development, SDLC; governance, procurement, implementation audit; security controls, data analytics tools; rollout, testing, BCP/DRP, change management; audit reporting, data visualization, emerging tech; case study and assessment.
(viii).	**Methodology**	Lectures, Presentation, Interactive Sessions and Course- end test.
(ix).	**Target Participants**	Sr. Auditor/AAOs/SR. AOs (likely to be posted for field duties).

RESOURCE PROFILE

(i) INFRASTRUCTURE

- **Academic-cum-Administrative Block (1442.50 Sq. m.)**: This block contains one Lecture Hall to train 35 participants, one Computer Lab to train 28 participants and one IT practical room, one Conference Hall to accommodate 28 delegates besides rooms for the DG and Core Faculties, the Library and other office sections. All desktop computers in this block are connected with internet of 100 Mbps.

- **Trainees' Hostel (1829 Sq. m.)**: There are 23 rooms with two single beds each for trainees and 2 double-bedded rooms for use of visiting faculty. Each room is equipped with TV and Tata Sky Set top Box. In the basement of the Trainees' Hostel is housed the laundry room having two washing machines, a cloth drying machine, an ironing table and an electric iron. The first floor of the Trainees' Hostel houses the Kitchen, Dining Hall and a lounge with a 42" TV.

- **Senior Officers' Hostel (1330 Sq. m.):** There are 11 rooms in the Sr. Officers' Hostel for use of IA&AS officers when on training. The Sr. Officers' Hostel is also equipped with a dining hall, gym and a laundry with a washing machine, cloth dryer, ironing table and electric iron.

- For recreation of the trainees, a library with 3,854 books and journals, table tennis, carrom boards, chess, gym and outdoor badminton facilities have been provided in different places of the complex. All three buildings are also connected by wi-fi of speed 200 mbps.

(ii) ORGANISATIONAL STRUCTURE

Director General

Steno/PS

Core Faculty (General-I) | Core Faculty (General-II) | Core Faculty (Admin) | Sr.AO (Admin) | Core Faculty (IT-I) | Core Faculty (IT-II) | Functional Help Desk (OIOS) | Functional Help Desk (eHRMS) | Functional Help Desk (eHRMS)

AAO (Admin)

Asst. Supervisor

Sr. Auditor/ Sr. Accountant

Auditor/ Accountant

DEO

Clerk/Typist

Driver

Cook

MTS

(iii) PERSONNEL (01.05.2025)

Sanctioned strength and Person-in-Position of staff are as below:

Sl.	Post	Sanctioned	PIP
1	Sr.AO (Admin)	1	**1**
2	Sr.AO (Civil-CF)	2	2
3	Sr.AO (Comm-CF)	1	1
4	AAO (Admin)	2	**1**
5	AAO (CF)	2	2
6	AAO (Knowledge Centre)	1	0
7	AAO (EHRMS)	2	2
8	AAO (OIOS)	2	1
9	Supr/Asst. Supr/Sr.Acct/ Sr.Ar/	5	4
10	Stenographer	1	1
11	PA	1	0
Total		**20**	**15**
Outsourced Staff			
12	DEO/Clerk/MTS	9	9
13	Driver	1	2
14	Cook	1	1
15	Catering, Housekeeping & Kitchen	-	11

(iii) BUDGET

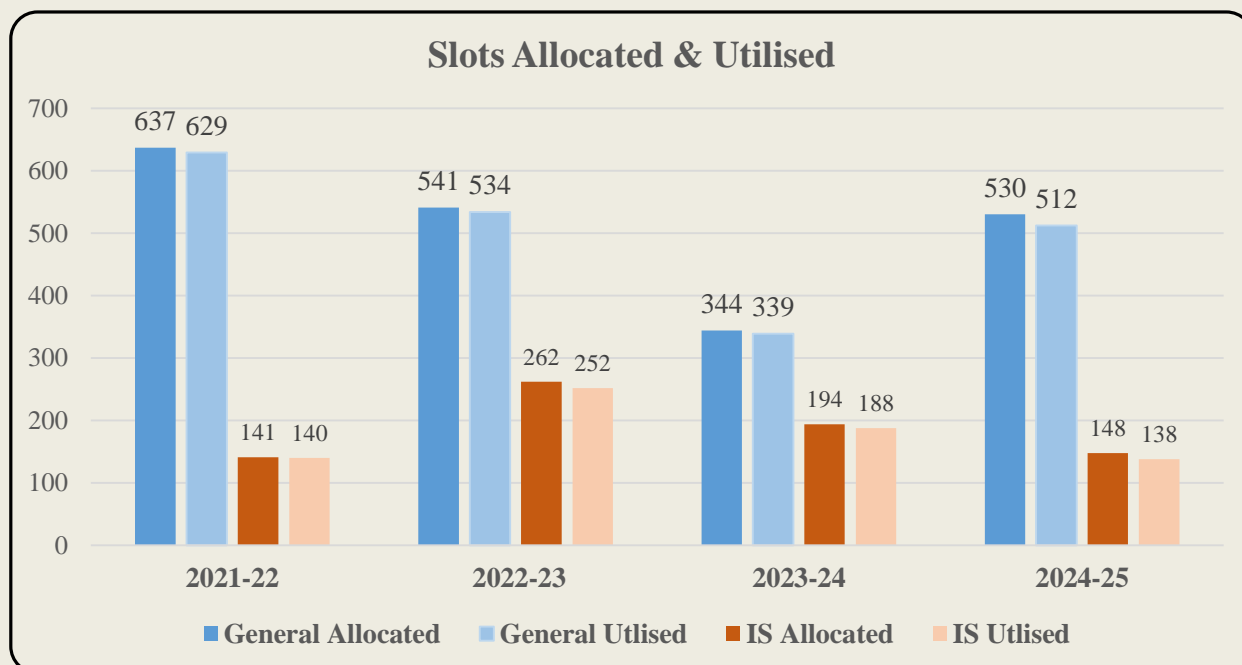| Item	2020-21	2021-22	2022-23	2023-24	2024-2025
Salaries	15,789	18,411	17,178	20,264	26,658
Office Expenses	1,269	2,364	2,401	8,901	9,190

ACTIVITY REPORT

1. Training Statistics

Number of courses conducted and staff trained during the last five years are as under:

Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
General Courses	No. of courses conducted	16	24	16	12	**15**
	No. of Slots allocated	372	637	541	407	**530**
	No. of staff trained	371	629	534	401	**512**
IS Courses	No. of courses conducted	12	06	11	9	**6**
	No. of Slots allocated	272	141	262	230	**148**
	No. of staff trained	267	140	252	219	**138**

2. Chart showing Slot Allocated vis-à-vis Utilisation during the past five years:

Slots Allocated & Utilised

Year	General Allocated	General Utlised	IS Allocated	IS Utlised
2021-22	637	629	141	140
2022-23	541	534	262	252
2023-24	344	339	194	188
2024-25	530	512	148	138