

**Schedule for Online Mandatory Training for AAOs due for promotion to SAOs  
we.f 11-05-2023 to 31-05-2023**

Session I : 10:00am to 11:15am  
Session II: 11:30am to 12:45pm  
Session III: 01.45pm to 3:00 pm

Tea Break: 11:15am to 11:30pm  
Lunch Break: 12.45pm to 01.45 pm  
Tea Break: 3:00pm to 3:15pm

<b>Module</b>	<b>Overall Day /Module Day</b>	<b>Session</b>	<b>Topic</b>	<b>Faculty</b>
Common Topics for all	Day-I 11.05.2023 Thursday	10.00 AM TO 10.15 AM	Course Briefing and Inauguration	Director General, RTI Shillong
		I	SAO – prospects and entitlements	T.G Wanniang, CF/RTI
		II	Ethics & Governance. : Ethics & Governance.	Thomas Sebastian, CF/RTI
		III & IV	Leadership and Human Resource Management	Anita Pde, Asst. Professor St. Anthony College
	Day-2 12.05.2023 Friday	I	Legal matters in IAAD	O/o the PAG (Au) Meghalaya
		II	Right to Information Act	T.G Wanniang,CF/RTI
		III	Audit and Accounts mandate of CAG	Thomas Sebastian, CF/RTI
		IV	Stress Management	Dr. Anamika Upadhaya, Guest Faculty NEHU
	Day-3 15.05.2023 Monday	I	Disciplinary Issues	O/o the PAG (Au) Meghalaya
		II & III	Effective Interpersonal Skills – Communication skills and Relationship skills	Auswyn Winter Japang, Asst. Professor St. Anthony College
		IV	Gender Sensitisation	Deigracia Nongkynrih, Asst. Professor, NEHU
	Day-4 16.05.2023 Tuesday	I	Time management	Anita Pde, Asst. Professor St. Anthony College
		II	Big data management	O/o the PAG (Au) Assam
		III	Computer Assisted Audit Techniques (CAATs)-Data Analysis	
		IV	Computer Assisted Audit Techniques (CAATs)-Data Analysis	
	Day-5 17.05.2023 Wednesday	I	Overview of Data Analytics	O/o the PAG (Au) Assam
		II	IT Security & Emerging applications in IA&AD	
		III	Computer Assisted Audit Techniques (CAATs)-Data Analytics	

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		IV	Computer Assisted Audit Techniques (CAATs)-Data Analytics	
	Day-6 18.05.2023 Thursday	I	Principles of Budgeting	O/o the PAG (A&E) Meghalaya
		II	PFMS & iBEMS	
		III	Revenue for both Union and State Government	Thomas Sebastian, CF/RTI
		IV	Fund flows among Union and States	T.G. Wanniang, CF/RTI
	Day-7 19.05.2023 Friday	I	Overview of a Revenue system- Goods and services Tax	A.M Paul, Asst. Commissioner (Rtd), CGST Shillong
		II	Procurement of Goods, Services and Works	O/o the PAG (A&E) Meghalaya
		III	Procurement of Goods, Services and Works Contd...	
		IV	Procurement of Goods, Services and Works Contd...	
	Day-8 22.05.2023 Monday	I	An Overview of role and responsibilities of SAO	T.G. Wanniang, CF/RTI
		II	An Overview of role and responsibilities of SAO Contd...	
		III	An Overview of role and responsibilities of SAO Contd...	Thomas Sebastian, CF/RTI
		IV	An Overview of role and responsibilities of SAO Contd...	
Common Topics for Audit Stream	Day-9 23.05.2023 Tuesday	I	INTOSAI framework	O/o the PAG (Au) Meghalaya
		II		
		III	INTOSAI Framework of Professional Pronouncements	T.G. Wanniang, CF/RTI
		IV	Financial Audit	T.G. Wanniang, CF/RTI
	Day-10 24.05.2023 Wednesday	I	Compliance Audit	O/o the PAG (Au) Meghalaya
		II	Risk Based Audit Approach and Use of Sampling in Audit	
		III	Audit Quality Management Framework	T.G. Wanniang, CF/RTI
		IV	Performance Audit	O/o the AG (Au) Assam
	Day-11 25.05.2023 Thursday	I	Audit of Contracts	O/o the AG (Au) Assam
		II	Audit of Public works and projects	
		III	Overview of PPP Audit	T.G. Wanniang, CF/RTI
		IV	Role of Audit in relation to Cases of Fraud and Corruption	T.G. Wanniang, CF/RTI
Day-12 26.05.2023 Friday	I	Audit of extended public sector	T.G. Wanniang, CF/RTI	
	II			
	III	Professional Drafting	Manish Dey, CF/RTI	

Module	Overall Day /Module Day	Session	Topic	Faculty	
		IV	Follow-up of Reports	Manish Dey, CF/RTI	
Civil Audit Topics	Day-13 29.05.2023 Monday	I	Overview of Government Accounts	Thomas Sebastain, CF/RTI	
		II	Overview of Government Accounts (Continued)		
		III	Overview of Model Accounting System for Panchayats	O/o PAG (Au) Manipur	
		IV	Overview of Municipal Accounting System		
	Day-14 30.05.2023 Tuesday	I	Case Study and Group Discussion on a para typical of Civil Audit of Expenditure	Manish Dey, CR/RTI	
		II	Case Study and Group Discussion on a para typical of Civil Audit of Expenditure (Continued)	Manish Dey, CR/RTI	
		III	Overview of Revenue Audit Audit of Direct Taxes	O/o DGA(C) Kolkata	
		IV	Overview of Revenue Audit Audit of Direct Taxes (Continued)		
	Day-15 31.05.2023 Wednesday	I	Overview of Revenue Audit- Indirect Taxes		
		II	Overview of Revenue Audit- Indirect Taxes (Continued)		
	III	<b>Feedback and Valediction (Common for All Streams)</b>	DG, RTI Shillong		
	IV				
	Comml. Audit Topics	Day-13 29.05.2023 Monday	I	Commercial Audit- Typical features	In-house training to be conducted by O/o the PAG Mizoram
			II	Commercial Audit- Typical features	
III			Legal provisions on Company Accounts and Audit		
IV			Legal provisions on Company Accounts and Audit		
Day-14 30.05.2023 Tuesday		I	Ind AS		
		II	Ind AS		
		III	Legal and regulatory provisions on Corporate Governance and Ethics		
		IV	Legal and regulatory provisions on Corporate Governance and Ethics		
Day-15 31.05.2023 Wednesday		I	Case Study and Group Discussion on Audit Report on Financial Reports of CPSEs		
		II	Case Study and Group Discussion on Audit observation relating to a PSU		
		III	<b>Online Feedback and Valediction to</b>		
		IV			

Module	Overall Day /Module Day	Session	Topic	Faculty	
			<i>(Common for All Streams)</i>		
Railway Audit Topics	Day-13 29.05.2023 Monday	I	Audit of Railway Accounts	In-house training to be conducted by O/o the DGA, NF Railway.	
		II			
		III	Audit of Railway commercial operations		
		IV			
	Day-14 30.05.2023 Tuesday	I	Audit of Projects and Works		
		II	Contracts		
		III	Audit of Railway Stores		
		IV			
	Day-15 31.05.2023 Wednesday	I	Audit in IT environment		
		II			
		III	<b>Feedback and Valediction</b>		Director General, RTI Shillong
		IV	<i>(Common for All Streams)</i>		
Accounts Stream Topics	Day-9 23.05.2023 Tuesday	I	Introduction to Government Accounts	O/o the PAG, Mizoram	
		II	Concept of Accounts		
		III	Structure and Form of Government Accounts		
		IV	Receipt & Compilation of Treasury Accounts		O/o the PAG (A&E) Meghalaya
	Day-10 24.05.2023 Wednesday	I	Receipt of Divisional Accounts	O/o the PAG (A&E) Meghalaya	
		II	Debt, Deposit and Remittance Transactions		
		III	Transfer Entry		
		IV	GASAB		Thomas Sebastian, CF/RTI
	Day-11 25.05.2023 Thursday	I	Appropriation Act (Budget) and Finance Act	Thomas Sebastian, CF/RTI	
		II	Government Revenue and Expenditure including IGAS	Thomas Sebastian, CF/RTI	
		III	Classification of Vouchers	O/o PAG (A&E) Meghalaya	
		IV	Functions of Pay and Accounts Office	O/o PAG (A&E) Meghalaya	
	Day-12 26.05.2023 Friday	I	Inter Government Adjustments	Thomas Sebastian, CF/RTI	
		II	VLC Modules	O/o PAG (A&E) Assam	
		III	IFMS - Its implementation		
		IV	RBI's role in Government Transactions	Thomas Sebastian, CF/RTI	
	Day-13 29.05.2023	I	Deposit Accounts	O/o PAG (A&E) Assam	
		II	Suspense Accounts		

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	Monday	III	Maintenance of Broad Sheets	
		IV	Inspection of Treasuries	
	Day-14 30.05.2023 Tuesday	I	Financial Statements –Concepts and Objectives	O/o the PAG (A&E) Manipur
		II	Finance Accounts – Concepts and Objective	
		III	Appropriation Accounts – Concepts and Objective	
		IV	Appropriation Accounts – Concepts and Objective	
	Day-15 31.05.2023 Wednesday	I	Entitlement Functions – GPF	O/o the AG (A&E) Assam
		II	Entitlement Functions – Pension	
		III	<b>Feedback and Valediction</b> <i>(Common for All Streams)</i>	Director General, RTI Shillong
		IV		