

REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE, SHILLONG

SCHEDULE

PHASE I INDUCTION TRAINING FOR DIRECT RECRUIT ASSISTANT AUDIT OFFICERS OF CGLE 2021 BATCH FOR SAS EXAMINATION (CIVIL AUDIT AND CIVIL ACCOUNTS)

w.e.f 25.09.2023 to 18.12.2023

SESSION TIMINGS	NON-SESSION TIMINGS
I – 10:00 AM to 11:15 AM	Tea Break: 11:15 to 11:30 am Lunch Break: 12:45 to 01:45 pm Tea Break: 3:00 to 3:15 pm
II – 11:30 AM to 12:45 PM	
III- 01:45 PM to 3:00 PM	
IV- 3:15 PM to 4:30 PM	

Date	Session 1	Session 2	Session 3	Session 4
Day 1 25.09.2023 Monday	Getting to know each other. <ul style="list-style-type: none"> • Course Inauguration • Administrative Briefing • Overview of Training Vol 1 Page 09 of DRAAOs Handbook	Mandate of SAIs & Capacity Building in SAIs Need for SAIs and their importance. Global presence of SAIs and their achievements in assuring improved governance Vol 1 Page 40	CAG's Institution Get an overview of the constitutional provisions and History of IAAD Vol 1 Page 23	CAG's Institution Get an overview of CAG's DPC Act, 1971 Vol 1 Page 27 (PC-5)
Day 2 26.09.2023 Tuesday	Walk through CAG Website Exploring various resources available on website including KMS. External links to GoI websites.	Social media and IAAD (WhatsApp/email communication) Vol 2 Page 185 Online Meetings	Hierarchy and Protocol Understand the basis of hierarchy, i.e. respect. Understand the structure and hierarchy of the executive, as well as specifically for the IA&AD. Determine the best mode of communication within inter- and intra-government offices. Enlist office procedure within the IA&AD Vol 1 Page 33; Vol 3 Page 150	Roles and Responsibilities & Professional Growth in the Department Understand the various aspects of Manpower Management as a supervisor. Various certifications for professional growth (CISA, CFE CPD etc.) Vol 1 page 299

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Date	Session 1	Session 2	Session 3	Session 4
<p align="center">Day 3 27.09.2023 Wednesday</p>	<p>Right to Information Act -2005</p> <p>Vol 4 Page 173</p>		<p>Accountability and Ownership; Ownership in actions; Own your career</p> <p>Vol 1 Page 63; 81;99;299</p>	<p>Gender Sensitization</p> <p>Vol 2 Page 369</p>
<p>28.09.2023 Thursday</p>	<p><i>Holiday on account of Milad-un-Nabi</i></p>			
<p align="center">Day 4 29.09.2023 Friday</p>	<p>CCS Conduct Rules Get introduced to the rules that govern the conduct of a government servant at all times Understand the rules governing the personal conduct of a government servant Understand the rules governing the financial conduct of a government servant Vol 1 Page 145</p>	<p>CCS(CCA) Rules</p> <ul style="list-style-type: none"> • Get introduced to and to understand the rules that govern the activities of the government servant throughout his career • Understand what are disciplinary proceedings and the procedures involved • Understand the sanctity of the rules and their implementation <p>Vol 1 Page 135</p>	<p>Integrity Why is Integrity a 'must have' quality at CAG? Vol 2 Page 121</p> <p>Discipline 1. What is discipline? 2. How a disciplined approach helps maintain consistency in performance and ensures long term credibility & success? 3. Applying simple techniques to build self-discipline. 4. Disciplinary policies & procedure Vol 4 Page 291</p>	<p>Administration Vigilance Cases: Learn about the vigilance cases and procedure governing vigilance cases Vol 4 Page 253</p> <p>Understand the administrative tribunals and courts where appeals lie. Learn about the procedure for dealing with legal cases. Become aware of the points to be kept in mind while drafting replies Vol 4 Page 162</p>
<p align="center">Day 5 30.09.2023 Saturday</p>	<p>Team Player Teamwork brings efficiency, engagement, creativity, camaraderie, and fun — which ultimately contributes to the overall vision of the organization Practise skills that aid in becoming a successful team player Vol 1 Page 199 & 373</p>		<p>Extra-Curricular Activities</p>	
<p>01.09.2023 Sunday</p>	<p><i>Holiday</i></p>			
<p>02.09.2023 Monday</p>	<p><i>Holiday on account of Gandhi Jayanti</i></p>			
<p align="center">Day 6 03.10.2023 Tuesday</p>	<p>Introductory Economics Understand the concepts of Economics Vol 5 Page 141</p>		<p>Fiscal Policy and Stabilization The concepts of Fiscal Policy and Stabilization Vol 5 Page 220</p>	

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Date	Session 1	Session 2	Session 3	Session 4
Day 7 04.10.2023 Wednesday	Civil Audit/Accounts Related topic – Understanding the Legal Provisions for fund raising and spending of the Government – Constitutional Provisions for Budgeting, Finance and Appropriation Bills and Acts.		Civil Audit/Accounts Related topic – Setup of the Union and State Government – Ministries, Departments and Offices for Revenue and Expenditure	
Day 8 05.10.2023 Thursday	Principles of Taxation in India Vol 5 Page 214		Goods and Service Tax Understand the legal provisions and salient features of GST Law. Appreciate the role of the audit while performing an audit of the levy and collection of GST Vol 6 Page 63	
Day 9 06.10.2023 Friday	Finance Commission and its recommendation Understand the role of Finance Commission Get an overview of the FRBM Act Get the overview of Public Sector Fund Management Vol 6 Page 37		Monetary Policy of RBI Introduction Vol 5 Page 149	Revenue Mobilization and Allocation Become aware about monetary policy of RBI Vol 5 Page 156
Day 10 07.10.2023 Saturday	Civil Audit/Accounts Related topic – Accounts of the Government – Mechanisms recording and reporting receipts and expenditure at various levels		Extra-Curricular Activities	
08.10.2023 Sunday	<i>Holiday</i>			
Day 11 09.10.2023 Monday	Civil Audit/Accounts Related topic – Accounts of the Government – Mechanisms recording and reporting receipts and expenditure at various levels	Role of Government Accounting Standards Advisory Board (GASAB) Indian Government Accounting Standards (IGASs) for cash system of accounting notified by Government Vol 3 Page 187	Exposure to Appropriation and Finance accounts (Union/State) (Visit to Treasury/ A&E Office/ CGA/ relevant accounting office)	
Day 12 10.10.2023 Tuesday	Broad framework of Financial, Compliance and Performance Audits Guiding Principles of Auditing Standards Vol 1 Page 123		Regulations on Audit and Accounts, 2020 Vol 1 Page 56;113;119	

REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE, SHILLONG

Date	Session 1	Session 2	Session 3	Session 4
<p align="center">Day 13 11.10.2023 Wednesday</p>	<p>Audit Process Management Entry Conference, Audit Requisition, Audit memos, IR, Exit conference, AN, PDP</p>		<p>Communication Skill, Listening Skill, Asking Questions, Speaking with conviction Confidently introduce CAG — be present to the need of their stakeholders and be crisp & precise. Listen actively and accurately to take appropriate action/s. Adapt their own communication style according to the other person Have collaborative conversations with peers, managers, and subordinates.</p> <p align="right">Vol 2 Page 12; Page 27; Page 106</p>	
<p align="center">Day 14 12.10.2023 Thursday</p>	<p>Overview of CAG’s Financial Auditing Guidelines Become familiarized with key points of ISSAI guidelines on Financial Audit and the concepts embodied therein</p> <p align="right">Vol 1 Page 397; 403; 407</p>		<p>Overview of audit of Appropriation and Finance Accounts and SFAR</p>	
<p align="center">Day 15 13.10.2023 Friday</p>	<p>Case studies related to audit of Appropriation accounts and Finance accounts and SFAR.</p>		<p>Civil Audit Related topics – Accounting System of Local Bodies An overview of the accounting system of Panchayats through the Model Accounting System, PRIA Soft and Model Panchayat Accounting Manual Become familiar with the National Municipal Accounting Manual</p> <p align="right">Vol 6 Page 50</p>	
<p align="center">14.10.2023 Saturday</p>	<p align="center"><i>Holiday – Second Saturday</i></p>			
<p align="center">15.10.2023 Sunday</p>	<p align="center"><i>Holiday</i></p>			
<p align="center">Day 16 16.10.2023 Monday</p>	<p>Civil Audit/Accounts Related topics – Financial Accounting Learn the basics of Financial Accounting Vol 2 Page 73 <i>With Practical Exercises on preparation of Accounts and application of Accounting Standards</i></p>		<p>Civil Audit/Accounts Related topics– Case studies related to audit of Balance Sheets and Income & Expenditure Accounts</p>	

REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE, SHILLONG

Date	Session 1	Session 2	Session 3	Session 4
<p align="center">Day 17 17.10.2023 Tuesday</p>	<p>Overview of CAG’s Compliance Auditing Guidelines New Compliance Auditing Guidelines. The basic elements & general principles of Compliance Audit. Planning the Compliance Audit and individual audits. Defining Apex Auditable Entities and Auditable Units. The audit universe. Determining the scope, audit objectives, audit criteria. The concept of Compliance Audit Design Matrix and Audit Finding Matrix. The new formats of reports</p> <p>Vol 2 Page 283</p>		<p>Compliance Audit Case Studies of Civil Stream</p>	
<p align="center">Day 18 18.10.2023 Wednesday</p>	<p>Overview of CAG’s Performance Auditing Guidelines Vol 2 Page 242</p>		<p>Performance Audit Case Studies of Civil Stream</p>	
<p align="center">Day 19 19.10.2023 Thursday</p>	<p>Outcome Audit Learn the concept of Outcome Audit vis-a-vis Performance Auditing Vol 2 Page 256</p>		<p>Public Procurement Rules especially related to GeM.</p>	
<p align="center">Day 20 20.10.2023 Friday</p>	<p>Indian Contract Act 1872 Have an understanding of the terms ‘agreement’ and ‘contract’ and note the distinction between the two. Understand the essential elements of a contract. Become aware of various types of contract</p> <p>Vol 6 Page 141</p>		<p>Auditing of projects & Contract Management Vol 2 Page 294</p>	
<p align="center">Day 21 21.10.2023 Saturday</p>	<p align="center">Day Out</p>			
<p align="center">22.10.2023 Sunday</p>	<p align="center"><i>Holiday</i></p>			
<p align="center">23.10.2023 Monday</p>	<p align="center"><i>Holiday on account of an additional day for Dussehra</i></p>			
<p align="center">24.10.2023 Tuesday</p>	<p align="center"><i>Holiday on account of Dussehra</i></p>			

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Date	Session 1	Session 2	Session 3	Session 4
<p align="center">Day 22 25.10.2023 Wednesday</p>	<p>What are Sustainable Development Goals? Environment Audits in the context of SDGs.</p> <p>Understand the context and nature of Sustainable Development Goals (SDGs)</p> <p>Learn how the concept of SDGs impact environmental audit</p> <p>Vol 2 Page 458</p>	<p>Environmental Consciousness</p> <p>This experiential (part indoor and part outdoor) module aims to enable the probationary officers to strike a connection with — and between — the natural world and the manmade world</p> <p>Vol 4 Page 98</p>		
<p align="center">Day 23 26.10.2023 Thursday</p>	<p>Good environmental governance & Basics of environmental audit</p> <p>Understand the basics of Environmental Audits</p> <p>Vol 2 Page 440</p>	<p>Benefits and Costs of Environmental Auditing</p> <p>Understand the benefits of environmental auditing.</p> <p>Become aware of the costs and challenges</p> <p>Involved in environmental auditing.</p> <p>Vol 2 Page 454</p>	<p>Use of GIS and Remote Sensing in conducting Environment Audits & Performance Audits</p> <p>Vol 3 Page 9</p>	
<p align="center">Day 24 27.10.2023 Friday</p>	<p>Audit in IT environment</p> <p>Understanding Audit in IT environment, Opportunities and Challenges in IT Audit. Risk Assessment.</p> <p>Vol 5 Page 170</p>		<p>Audit in IT environment</p> <p>IT Controls – Audit of General Controls and Application Controls</p> <p>Vol 5 Page 172, 174</p>	
<p align="center">Day 25 28.10.2023 Saturday</p>	<p align="center">Day Out</p>			
<p align="center">29.10.2023 Sunday</p>	<p align="center"><i>Holiday</i></p>			
<p align="center">Day 26 30.10.2023 Monday</p>	<p>General Awareness about the National e-Governance Plan</p> <p>Associated MMPs, Digital India Programme, e Kranti mission.</p> <p>Vol 5 Page 72</p>		<p>Simple Database –Concepts of Joins, view, data manipulation etc.</p> <p>Have an understanding of the practical concepts of a simple database, concepts of Joins, view, data manipulation etc.</p> <p>Vol 5 Page 39</p>	

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Date	Session 1	Session 2	Session 3	Session 4
<p align="center">Day 27 31.10.2023 Tuesday</p>	<p>Simple Database –Concepts of Joins, view, data manipulation etc.</p> <p>Have an understanding of the practical concepts of a simple database, concepts of Joins, view, data manipulation etc.</p> <p>Vol 5 Page 39</p>		<p>Emotional Intelligence, Execution Excellence</p> <p>The importance of shared expectations and outcomes. Dealing with constraints. Tools to pre-empt and manage constraints. Conduct performance and accountability-related conversations. Execute projects with harmony. Understand how to drive progress through transparent communication.</p> <p>Vol 2 Page 402; Vol 3 Page 218</p>	
<p align="center">Day 28 01.11.2023 Wednesday</p>	<p>Influential/ Persuasion Skills</p> <p>Understand the concept of persuasion and influential skills.</p> <p>Learn about the two ways of persuasion.</p> <p>Understand the science behind persuasion/influential skills.</p> <p>Learn about the participants’ take on persuasion.</p> <p>Understand the 4 most important Influencing Skills at Workplace.</p> <p>Vol 3 Page 355</p>		<p>Supervisory Skill, Rapport Building</p> <ol style="list-style-type: none"> 1. Assess the current level of effectiveness at bridging the gap between people 2. Understand that building rapport requires that we hold a certain set of beliefs, expectations, and assumptions 3. Determine what kind of behaviours help in rapport-building 4. Evaluate how changing one’s perspective can help to establish rapport <p>Vol 2 Page 262</p>	
<p align="center">Day 29 02.11.2023 Thursday</p>	<p>Assertiveness</p> <p>Understand the different styles in which people often communicate others</p> <p>Adjust personal style to a more assertive style</p> <p>Appreciate the role of stress, social, and belief barriers in unassertive behaviour; equip oneself with the tools to combat these barriers</p> <p>Vol 1 Page 354</p>		<p>Positive Approach</p> <p>To inculcate the value of a positive approach for the DRAAOs.</p> <p>To breakdown the various elements that make a positive mind-set.</p> <p>Vol 4 Page 72</p>	
<p align="center">Day 30 03.11.2023 Friday</p>	<p>Taking and Giving criticism</p> <p>Learn to appraise criticism that trigger feelings and behaviours that follow</p> <p>Understand that perfectionism requires that we hold a certain set of beliefs, expectations, and assumptions</p> <p>Vol 4 Page 233</p>		<p>OLQ Growth Mind-set Bias - How to deal with it</p> <p>Recognise unconscious biases and their resulting behaviours when working in a diverse team</p> <p>Recognise visible and invisible traits that form one’s own biases</p> <p>Recognise the social traits that are protected by laws</p> <p>Vol 5 Page 49, 230</p>	
<p align="center">Day 31 04.11.2023 Saturday</p>	<p>How to manage personal finances?</p> <p>Vol 1 Page 307</p> <p align="center">Faculty from RBI</p>		<p>Extra-Curricular Activities</p>	
<p align="center">05.11.2023 Sunday</p>	<p align="center"><i>Holiday</i></p>			

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Date	Session 1	Session 2	Session 3	Session 4
Day 32 06.11.2023 Monday	Data Visualization & Presentation Skills Identify the broader objectives of delivering a presentation Identify the fundamental constituents of a presentation Vol 3 Page 28		How to prepare for SAS exam 1. Understand what to expect in the SAS Exam. 2. Build critical understanding of the SAS Exam and how best to tackle it. 3. Determine the best practices to prepare for verbal section of the SAS Exam. 4. Enlist best practices for preparing technical parts of the SAS Exam Vol 5 Page 412	
Day 33 07.11.2023 Tuesday	Group Presentations by DRAAOs		Group Presentations by DRAAOs	
Day 34 08.11.2023 Wednesday	PC 1 Drafting of an official letter giving the facts, as directed		PC-I Draft Para to be drafted from material provided	
Day 35 09.11.2023 Thursday	Statistical Sampling Sampling Methods (Overview) Vol 4 Page 307 (PC 2)		PC 2 Statistics and Statistical Sampling	
Day 36 10.11.2023 Friday	PC 3 Software and Hardware Components	PC 3 Database Systems	PC 3 Information System Auditing Process	
11.11.2023 Saturday	<i>Holiday – Second Saturday</i>			
12.11.2023 Sunday	<i>Holiday (Diwali (Deepavali))</i>			
Day 37 13.11.2023 Monday	PC 3 Governance and Management of Information Systems in India		PC 3 Protection of Information Assets	PC 3 Information Systems acquisition, development and implementation
Day 38 14.11.2023 Tuesday	PC 4 Word 2013 Basic and Mid-Level	PC 4 Word 2013 Advanced Topics	PC 4 Excel 2013 Basic and Mid-Level	PC 4 Excel 2013 Advanced topics
Day 39 15.11.2023 Wednesday	PC 4 Power Point 2013	PC 4 Power Point 2013	PC 4 Access 2013 Basic	
Day 40 16.11.2023 Thursday	PC 5 Constitution of India Parts I, V, VI with relevant schedules	PC 5 Constitution of India Part VIII, IX, IX A and X with relevant appended schedules	PC 5 Constitution of India Parts XI, XII and XIV with relevant appended schedules	PC 5 Constitution of India Part XVIII, XIX and XX with relevant appended schedules
Day 41 17.11.2023 Friday	PC 5 Provisions of CCS Conduct Rules		PC 5 Provisions of CCS(CCA) Rules	

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Date	Session 1	Session 2	Session 3	Session 4
Day 42 18.11.2023 Saturday	Fundamental Rules and Supplementary Rules (FR & SR) Get introduced to Fundamental Rules that govern the government servant during his service Get introduced to the Supplementary Rules that govern the government servant during his service Understand the implementation and relevance of the rules Vol 1 Page 159 (PC 5)		Evaluation Tests	
19.11.2023 Sunday	<i>Holiday</i>			
Day 43 20.11.2023 Monday	PC 5 Travelling Allowances Rules as contained in the Supplementary Rules		PC 5 Central Civil Services (Leave) Rules,	PC 5 Central Civil Services (Joining Time) Rules
Day 44 21.11.2023 Tuesday	PC 5 Central Civil Services (Medical Attendance) Rules		PC 5 General Provident Fund (Central Services) Rules	PC 5 Central Civil Services (LTC) Rules
Day 45 22.11.2023 Wednesday	PC 5 Central Civil Services (Pension) Rules	PC 5 National Pension Scheme Vol 1 Page 280	PC 8 Financial Rules: Provisions of General Financial Rules 2017	
Day 46 23.11.2023 Thursday	PC 8 Financial Rules: Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983			PC 8 Principles of Civil Accounts: Provisions of Government Accounting Rules, 1990
Day 47 24.11.2023 Friday	PC 8 Principles of Civil Accounts: Provisions of Government Accounting Rules, 1990			PC 8 List of Major and Minor Heads of Accounts of Union and States (LMMH)
Day 48 25.11.2023 Saturday	PC 8 List of Major and Minor Heads of Accounts of Union and States (LMMH)	PC 8 Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapters 1-10 and Chapter 13 and Chapter 17	Evaluation Tests	
26.11.2023 Sunday	Holiday			
27.11.2023 Monday	Holiday on account of Guru Nanak's Birthday			

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Date	Session 1	Session 2	Session 3	Session 4
Day 49 28.11.2023 Tuesday	PC 8 Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapters 1-10 and Chapter 13 and Chapter 17	PC 8 Financial Rules: Provisions of Delegation of Financial Powers Rules (DFPR) 1978		PC 8 Manual of Standing Orders (A&E) Vol II: Chapter II – Finance Accounts (Revised) Annexure and Appendices
Day 50 29.11.2023 Wednesday	PC 8 Manual of Standing Orders (A&E) Vol II: Chapter II – Finance Accounts (Revised) Annexure and Appendices	PC 8 Manual of Standing Orders (A&E) Vol II Chapter I – Appropriation Accounts		PC 16 Central Public Works Accounts Code with Appendices Chapters 1 to 4
Day 51 30.11.2023 Thursday	PC 16 Central Public Works Accounts Code with Appendices Chapter 5 – Appropriations Chapter 6 – Cash	PC 16 Central Public Works Accounts Code with Appendices Chapter 7 – Stores Chapter 8 – Transfer Entries Chapter 9 – Revenues Receipts	PC 16 Central Public Works Accounts Code with Appendices Chapter 10 – Work Accounts	PC 16 Central Public Works Accounts Code with Appendices Chapter 11 – Accounts Procedure for Lump-sum contracts Chapter 12 – Manufacture Accounts Chapter 13 – Suspense Accounts
Day 52 01.12.2023 Friday	PC 16 Central Public Works Accounts Code with Appendices Chapter 14 – Workshop Accounts Chapter 15 – Deposits Chapter 16 – Non – Government Works	PC 16 Central Public Works Accounts Code with Appendices Chapter 17 – Transaction with other Divisions, Department and Government Chapter 18 – Pay and Allowances	PC 16 Central Public Works Accounts Code with Appendices Chapter 19 – Contingent Charges Chapter 20 – Direction and other Special offices Chapter 21 – Accounts Returns of Sub-Divisional officers	PC 16 Central Public Works Accounts Code with Appendices Chapter 22 – Accounts of Divisional Officer
Day 53 02.12.2023 Saturday	PC 16 Central Public Works Accounts Code with Appendices Chapter 23 – Banking Arrangements	PC 16 Central Public Works Accounts Code with Appendices Chapter 24 – Miscellaneous and Appendices	Evaluation Tests	

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Date	Session 1	Session 2	Session 3	Session 4
03.12.2023 Sunday	Holiday			
Day 54 04.12.2023 Monday	PC 16 Accounts Code Volume-III		PC 16 Manual of Standing Orders (A&E) Vol-I Chapter 8 – Accounts of Public Works	PC 16 Manual of Standing Orders (A&E) Vol-I Chapter 9 – Accounts of Forests
Day 55 05.12.2023 Tuesday	PC 16 CPWD Works Manual 2014		PC 13/14 Financial Accounting: Meaning, Objectives, types of Accounting Information, Nature and Scope, Advantages and Limitations of Financial Accounting, Qualitative Characteristics of Accounting Information, Theory Base of Accounting - Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).	
Day 56 06.12.2023 Wednesday	PC 13/14 Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.		PC 13/14 Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.	
Day 57 07.12.2023 Thursday	PC 13/14 Depreciation, Provisions and Reserves.	PC 13/14 Financial Statements: Sole Proprietorship Concerns, Analysis of Financial Statements.	PC 13/14 Accounting Standards issued by Institute of Chartered Accountants of India	
Day 58 (Civil Accounts) 08.12.2023 Friday	PC 13 Financial Statements of Not for Profit Organisations	PC 13 International Public Sector Accounting Standards (IPSAS) of IFAC		
Day 58 (Civil Audit) 08.12.2023 Friday	PC 14 Uniform Format of Accounts for Central Autonomous Bodies	PC 14 Accounts of Joint Stock Companies.	PC 14 IndAS notified by the Ministry of Corporate Affairs	
09.12.2023 Saturday	Holiday – Second Saturday			
10.12.2023 Sunday	Holiday			
Day 59 (Civil Accounts) 11.12.2023 Monday	PC 13 Bills of Exchange, Promissory Notes and Cheques		PC 13 Analysis of Financial Statements	
Day 59 (Civil Audit) 11.12.2023 Monday	PC 14 Cost Accounting Topics: Introduction and Materials	PC 14 Cost Accounting Topics: Labour and Direct Expenses	PC 14 Cost Accounting Topics: Overheads (I) Factory Overheads	PC 14 Cost Accounting Topics: Overheads (II) Office and Administrative, Selling and Distribution Overheads

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Date	Session 1	Session 2	Session 3	Session 4
Day 60 (Civil Accounts) 12.12.2023 <i>Tuesday</i>	PC 13 Exercises on Financial Accounting			PC 21 Accounting Rules for Treasuries 1992
Day 60 (Civil Audit) 12.12.2023 Tuesday	PC 14 Cost Accounting Topics: Marginal Costing	PC 14 Cost Accounting Topics: Production Accounts and Cost Sheets.	PC 14 Cost Accounting Topics: Process Accounts	PC 22 Provisions of Auditing Standards issued by the C&AG
Day 61 (Civil Accounts) 13.12.2023 <i>Wednesday</i>	PC 21 Accounting Rules for Treasuries 1992	PC 21 Account Code for Accountants General		
Day 61 (Civil Audit) 13.12.2023 Wednesday	PC 22 Provisions of Auditing Standards issued by the C&AG	PC 22 Provisions of CAG's Manual of Standing Orders (Audit)	PC 22 Provisions of Regulations on Audit & Accounts	
Day 62 (Civil Accounts) 14.12.2023 <i>Thursday</i>	PC 21 List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments		PC 21 CAG's MSO (A&E) Volume-I	
Day 62 (Civil Audit) 14.12.2023 <i>Thursday</i>	PC 22 Provisions of Regulations on Audit & Accounts	PC 22 Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG		PC 22 Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
Day 63 (Civil Accounts) 15.12.2023 Friday	PC 21 CAG's MSO (A&E) Volume-I	PC 21 Accounts Code Volume-III		PC 21 Central Public Works Accounts Code with Appendices First Edition 1993
Day 63 (Civil Audit) 15.12.2023 Friday	PC 22 Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG	PC 22 Provisions of Compliance Audit Guidelines of C&AG		PC 22 Provisions of Audit Quality Management Framework Guidelines issued by C&AG
Day 64 (Civil Accounts) 16.12.2023 Saturday	PC 21 Central Public Works Accounts Code with Appendices First Edition 1993		Evaluation Tests	
	Thomas Sebastian, Retd. SAO OR Faculty from A&E User Office			
Day 64 (Civil Audit) 16.12.2023 Saturday	PC 22 Provisions of Performance Audit Guidelines of C&AG			
17.12.2023 Sunday	<i>Holiday</i>			

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Date	Session 1	Session 2	Session 3	Session 4
Day 65 (Civil Accounts) 18.12.2023 Monday	PC 21 Books of Forms referred in CPWA Code	PC 21 Civil Accounts Manual (CAM) issued by Ministry of Finance		
Day 65 (Civil Audit) 18.12.2023 Monday	PC 22 Provisions of Internal Controls Evaluation Manual of C&AG	PC 22 Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG	PC 22 Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG	PC 22 Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG. Session to be followed by Feedback & Valediction by DG/RCBKI, Shillong