

REGIONAL TRAINING INSTITUTE, SHILLONG

**TRAINING SCHEDULE OF DIRECT RECRUIT ASSISTANT AUDIT OFFICERS 2019 and
2020 BATCH FOR SAS EXAMINATION (CIVIL AUDIT) w.e.f 13.03.2023 to 20.04.2023**

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	

DAY/ DATE	SESSION	TOPIC
DAY 1 13.03.2023 (Monday)	09:45 AM to 10:00 AM	Inauguration and Course Briefing
	I	PC 4 Word 2013 Basic and Mid-Level
	II	PC 4 Word 2013 Advanced Topics
	III	PC 4 Excel 2013 Basic and Mid-Level
	IV	PC 4 Excel 2013 Advanced topics
DAY 2 14.03.2023 (Tuesday)	I	PC 4 Power Point 2013
	II	PC 4 Power Point 2013
	III	PC 4 Access 2013 Basic
	IV	PC 4 Access 2013 Basic
DAY 3 15.03.2023 (Wednesday)	I	PC 3 Software and Hardware Components
	II	PC 3 Database Systems
	III	PC 3 Governance and Management of Information Systems in India
	IV	PC 3 Governance and Management of Information Systems in India
DAY 4 16.03.2023 (Thursday)	I	PC 3 Protection of Information Assets
	II	PC 3 Information System Auditing Process
	III	PC 3 Information System Auditing Process
	IV	PC 3 Information Systems acquisition, development and implementation
DAY 5 17.03.2023 (Friday)	I	PC 1 Drafting of an official letter giving the facts, as directed.
	II	PC 1 Drafting of an official letter giving the facts, as directed
	III	PC 1 Precis
	IV	PC 1 Precis
DAY 6 18.03.2023 (Saturday)	I	PC 1 Draft Para to be drafted from material provided
	II	PC 1 Draft Para to be drafted from material provided
	III	PC 1 Verbal and reading Abilities Basics - with emphasis on Audit Report
	IV	PC 1 Verbal and reading Abilities Basics - with emphasis on Audit Report
DAY 7 20.03.2023 (Monday)	I	PC 2 Data Interpretation & Data Sufficiency
	II	PC 2 Data Interpretation & Data Sufficiency
	III	PC 2 Statistics & Statistical Sampling
	IV	PC 2 Statistics & Statistical Sampling
DAY 8 21.03.2023 (Tuesday)	I	PC 2 Reasoning
	II	PC 2 Statistics & Statistical Sampling
	III	PC 2 Quantitative Ability
	IV	PC 2 Quantitative Ability

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DAY 9 22.03.2023 (Wednesday)	I	PC 5 Central Civil Services (Conduct) Rules 1964
	II	PC 5 Central Civil Services (Classification, Control and Appeal) Rules 1965
	III	PC 5 Central Civil Services (Leave) Rules,
	IV	PC 5 Central Civil Services (Joining Time) Rules
Day 10 23.03.2023 (Thursday)	I	PC 5 Fundamental Rules
	II	PC 5 Fundamental Rules
	III	PC 5 Travelling Allowances Rules as contained in the Supplementary Rules
	IV	PC 5 Travelling Allowances Rules as contained in the Supplementary Rules
DAY 11 24.03.2023 (Friday)	I	PC 5 Central Civil Services (Pension) Rules
	II	PC 5 Defined Contribution Pension Scheme (New Pension Scheme)
	III	PC 5 Central Civil Services (Medical Attendance) Rules
	IV	PC 5 Central Civil Services (Medical Attendance) Rules
Day 12 25.03.2023 (Saturday)	I	PC 5 Constitution of India Parts I, V, VI with relevant schedules
	II	PC 5 Constitution of India Part VIII, IX, IX A and X with relevant appended schedules
	III	PC 5 Constitution of India Parts XI, XII and XIV with relevant appended schedules
	IV	PC 5 Constitution of India Part XVIII, XIX and XX with relevant appended schedules
Day 13 27.03.2023 (Monday)	I	PC 5 General Provident Fund (Central Services) Rules
	II	PC 5 Central Civil Services (LTC) Rules
	III	PC 5 Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
	IV	PC 5 Regulations on Audit and Accounts
DAY 14 28.03.2023 (Tuesday)	I	PC 8 Financial Rules: Provisions of General Financial Rules 2017
	II	PC 8 Financial Rules: Provisions of General Financial Rules 2017
	III	PC 8 Financial Rules: Provisions of General Financial Rules 2017
	IV	PC 8 Financial Rules: Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
Day 15 29.03.2023 (Wednesday)	I	PC 8 Financial Rules: Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
	II	PC 8 Financial Rules: Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
	III	PC 8 Principles of Civils Accounts: Provisions of Government Accounting Rules, 1990
	IV	PC 8 Principles of Civils Accounts: Provisions of Government Accounting Rules, 1990

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Day 16 30.03.2023 (Thursday)	I	PC 8 Principles of Civils Accounts: Provisions of Government Accounting Rules, 1990
	II	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
	III	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
	IV	PC 8 List of Major and Minor Heads of Accounts of Union and States (LMMH)
Day 17 31.03.2023 (Friday)	I	PC 8 Manual of Standing Orders (A&E) Vol II: Chapter II – Finance Accounts (Revised) Annexure and Appendices
	II	PC 8 Manual of Standing Orders (A&E) Vol II: Chapter II – Finance Accounts (Revised) Annexure and Appendices
	III	PC 8 Manual of Standing Orders (A&E) Vol II Chapter I – Appropriation Accounts
	IV	PC 8 Financial Rules: Provisions of Delegation of Financial Powers Rules (DFPR) 1978
Day 18 01.04.2023 (Saturday)	I	PC 8 Financial Rules: Provisions of Delegation of Financial Powers Rules (DFPR) 1978
	II	PC 14 Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
	III	PC 14 Depreciation, Provisions and Reserves.
	IV	PC 14 Financial Statements: Sole Proprietorship Concerns, Analysis of Financial Statements.
Day 19 03.04.2023 (Monday)	I	PC 14 Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
	II	PC 14 Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
	III	PC 14 Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
	IV	PC 14 Accounts of Joint Stock Companies.
Day 20 05.04.2023 (Wednesday)	I	PC 14 Cost Accounting Topics: Introduction and Materials
	II	PC 14 Cost Accounting Topics: Labour and Direct Expenses
	III	PC 14 Cost Accounting Topics: Overheads (I) Factory Overheads
	IV	PC 14 Cost Accounting Topics: Overheads (II) Office and Administrative, Selling and Distribution Overheads

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Day 21 06.04.2023 (Thursday)	I	PC 14 Cost Accounting Topics: Marginal Costing
	II	PC 14 Cost Accounting Topics: Production Accounts and Cost Sheets.
	III	PC 14 Cost Accounting Topics: Process Accounts
	IV	PC 14 Uniform Format of Accounts for Central Autonomous Bodies
Day 22 10.04.2023 (Monday)	I	PC 14 Accounting Standards issued by Institute of Chartered Accountants of India and IND AS notified by the Ministry of Corporate Affairs
	II	PC 14 Accounting Standards issued by Institute of Chartered Accountants of India and IND AS notified by the Ministry of Corporate Affairs
	III	PC 16 Central Public Works Accounts Code with Appendices Chapter 1 – Extent of Application Chapter 2 – Definitions Chapter 3 – General Outlines of System of Accounts Chapter 4 – Relations with Accounts Officer
	IV	PC 16 Central Public Works Accounts Code with Appendices Chapter 5 – Appropriations Chapter 6 – Cash
Day 23 11.04.2023 (Tuesday)	I	PC 16 Central Public Works Accounts Code with Appendices Chapter 7 – Stores Chapter 8 – Transfer Entries Chapter 9 – Revenues Receipts
	II	PC 16 Central Public Works Accounts Code with Appendices Chapter 10 – Work Accounts
	III	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
	IV	PC 16 Central Public Works Accounts Code with Appendices Chapter 14 – Workshop Accounts Chapter 15 – Deposits Chapter 16 – Non – Government Works
Day 24 12.04.2023 (Wednesday)	I	PC 16 Central Public Works Accounts Code with Appendices Chapter 17 – Transaction with other Divisions, Department and Government Chapter 18 – Pay and Allowances
	II	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

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	III	PC 16 Central Public Works Accounts Code with Appendices Chapter 22 – Accounts of Divisional Officer
	IV	PC 16 Central Public Works Accounts Code with Appendices Chapter 23 – Banking Arrangements
Day 25 13.04.2023 (Thursday)	I	PC 16 Central Public Works Accounts Code with Appendices Chapter 24 – Miscellaneous and Appendices
	II	PC 16 Accounts Code Volume-III
	III	PC 16 Accounts Code Volume-III
	IV	PC 16 Manual of Standing Orders (A&E) Vol-I Chapter 8 – Accounts of Public Works
Day 26 15.04.2023 (Saturday)	I	PC 16 Manual of Standing Orders (A&E) Vol-I Chapter 9 – Accounts of Forests
	II	PC 16 CPWD Works Manual 2014
	III	PC 16 CPWD Works Manual 2014
	IV	PC 22 Provisions of Regulation on Audit & Accounts
Day 27 17.04.2023 (Monday)	I	PC 22 Provisions of CAG's Manual of Standing Orders (Audit)
	II	PC 22 Provisions of CAG's Manual of Standing Orders (Audit)
	III	PC 22 Provisions of Compliance Audit Guidelines of C&AG
	IV	PC 22 Provisions of Compliance Audit Guidelines of C&AG
Day 28 18.04.2023 (Tuesday)	I	PC 22 Provisions of Auditing Standards issued by the C&AG
	II	PC 22 Provisions of Auditing Standards issued by the C&AG
	III	PC 22 Provisions of Performance Audit Guidelines of C&AG
	IV	PC 22 Provisions of Performance Audit Guidelines of C&AG
Day 29 19.04.2023 (Wednesday)	I	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
	II	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
	III	PC 22 Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
	IV	PC 22 Provisions of Audit Quality Management Framework Guidelines issued by C&AG
Day 30 20.04.2023 (Thursday)	I	PC 22 Provisions of Internal Controls Evaluation Manual of C&AG
	II	PC 22 Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG
	III	PC 22 Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG

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	IV	PC 22 Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG
	05.00 pm onwards	Discussion on Feed back and Valediction