

Schedule for Mandatory Training of eligible officials for promotion to the post of Assistant Supervisor Panel year 2023 w.e.f 10.10.2022 to 22.10.2022 (Audit)

Session I : 10:00 am to 11:15 am
 Session II: 11:30 am to 12.45 pm
 Session III: 01.45 pm to 3:00pm
 Session IV: 3:15 pm to 4:30pm

Tea Break: 11:15am to 11:30am
 Lunch Break: 12:45pm to 01.45 pm
 Tea Break: 3:00 pm to 3:15 pm

| Days | Session | Topic | Faculty |
|--------------------------|---|---|---|
| Day-I 10.10.22 Mon | 10:00 am to 10:15am | Course Briefing and Inauguration | Principal Director, RTI Shillong |
| | Field Audit - Mandatory examination and Audit of Records and Accounts - Methods and Procedures | | |
| | I | Overview of DPC Act1971 (i) and Regulations on Audit and Accounts2020: Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts2020 | K.Limbu, CF/RTI |
| | II | Examination of Cash book and other preliminary records infield audit - Methodology and procedures: (i) Examination of Cash Book, DDOs Role and Responsibilities (iii)Bank / Treasury Reconciliation (iv) Audit findings on examination of Cash Book | K.Limbu, CF/RTI |
| | III & IV | Verification of account balances in the Income and ExpenditureAccount/Profit &Loss Account in Financial Attest Audit: Structure of Financial Statements in different organizations like Autonomous bodies, Companies etc. (ii) Accounting and preparation of Financial Statements –records and process – including Trial Balance, Adjusting /Transfer entries Checks to be exercised in examination of Profit and Loss Accounts/I&E Accounts (iv) Verification of the balances of assets and liabilities andBRS (iii)Basic exercises on above | T.G Wanniang, CF/RTI |
| Day-2 11.10.22 Tue | I & II | Examination of preliminary records in field audit: (i) Sampling of vouchers exceeding a threshold limit, sampling methods, Audit of selected Vouchers. Examination of contracts: (ii) Examination of Agreements, Memoranda of Understanding, Memoranda of Agreement and Contracts up to a threshold level– Issues for audit scrutiny Case studies and audit findings | Sibotosh Bhattacharjee, SAO O/o the PAG (Au) Assam |

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| | III & IV | Audit of Stores and Stock: (i) Provisions relating to Audit of Stores and Stock (ii) Key areas of audit scrutiny relating to purchase, custody, issue and write off/disposal of stores (iii) Checklist for Audit of Stores and Stock (iv) Audit findings on examination of Stores and Stock (v) Exercises and Case studies | Sibotosh Bhattacharjee, SAO O/o the PAG (Au) Assam |
| Day 3 12.10.22 Wed | I & II | Pay fixation of staff in audited entity: (i) Central Pay Revision Commission (ii) Scale of pays/pay levels (iii) Entry cadre and Promotion cadre fixations | Manikanta Roy, AAO O/o PAG (Au) Tripura |
| | III | Pay fixation of staff in audited entity: (i) Different types of pay fixations when and official is appointed, promoted, upgraded and reduction in pay etc. of Central pay rules | Nripendra Chandra Biswas, SAO O/o PAG (Au) Tripura |
| | IV | (ii) MACP/NFU fixations (iii) Effect of penalty on pay fixations | |
| Day 4 13.10.22 Thurs | Central Audit | | |
| | I & II | Audit planning, collection and updation of data including preparation of initial Audit Plan: (i) Creation/Updation of databank /portfolio of audited organization /programme etc. (ii) Risk assessment methodology for identification of risk areas for preparation of initial version of Annual audit plan in Headquarters. (iii) Issues for audit scrutiny of vouchers, Sampling techniques for selection of vouchers viz., Simple random sampling, Monetary unit sampling, Stratified sampling, etc. | P. Topendro Singh, O/o the PAG (Au) Manipur |
| | III & IV | Checking of (i) Schedules of Finance and Appropriation (ii) Accounts received from A&E (iii) Monthly Civil Account (iv) Monthly Account of Expenditure (v) Transfer Entries (i) Audit Scope and Objectives (ii) Source Documents and 7 - tier classification (iii) Audit Approach and procedure (iv) Issues for Audit Scrutiny and checklists (v) Checking of selected schedules of Finance and Appropriation accounts and cross checking of arithmetical accuracy | S. Kedernath Singh, SAO O/o the PAG (Au) Manipur |
| Day 5 14.10.22 Fri | I & II | Examination of sanctions: (i) Audit Scope and Objectives (ii) Source Documents (iii) Audit Approach and procedures (iv) Issues for Audit Scrutiny and checklists for audit of sanctions (v) Audit findings | O/o the PAG (Au) Manipur |
| | III & IV | (i) Sampling of Vouchers submitted by AG(A&E) to Audit and detailed checking: (i) Audit Scope and Objectives | O/o the PAG (Au) Manipur |

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| | | (ii) Source Documents (iii) Hands on exercises | |
| Day 6 15.10.22 Sat | I & II | Introduction to MS Excel & IDEA: Various functions of MS Excel and IDEA, Usage of MS EXCEL and IDEA for sampling of vouchers, Hands on exercises on MS EXCEL and IDEA | Kiran Limbu, CF/RTI |
| | III & IV | (i) Reporting of Audit Findings: Reporting framework/procedure of Audit findings and Follow-up of Audit observations (ii) Follow-up of audit observations: Case studies and exercises on above | Manish Dey, CF/RTI |
| Day 7 17.10.22 Mon | General Administrative work: (Common Topic) | | |
| | I & II | (i) PFMS: duties and responsibilities of Maker and Checker (ii) Processing of bills through PFMS at DDO & PAO level (iii) Monthly reconciliation with PAO | O/o the PAG, Mizoram |
| | III & IV | BEMS: (i) Uploading of Budget Requirement by DDO /Sanctions Received. (ii) Uploading of periodical reports and returns in iBEMS Portal (iii) Enforcing budget and cash management based on the instructions issued by Budget Wing in Headquarters Office. | O/o the PAG, Mizoram |
| Day 8 18.10.22 Tue | I & II | Calculation of Income Tax of Staff: (i) Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees | Partho Jyoti Dey, AAO O/o the AG (AE) Meghalaya |
| | III & IV | Calculation of Income Tax of Staff: (i) Form-16 and its significance (ii) Income from House Property (iii) E- filing of Returns (iv) Checklist for audit scrutiny (v) Exercises on above | Rudra Prasad Chattopadhyay, SAO O/o DGAC Guwahati Branch |
| Day 9 19.10.22 Wed | I & II | Recruitment Procedures in IA&AD: (i) Cadres in IA&AD and the applicable Recruitment Rules for Direct Recruitment (ii) Creation of Posts (iii) Age Relaxations for Appointments (iv) Maintenance of Direct Recruitment Rosters | O/o the AG (Au) Meghalaya |
| | III & IV | Recruitment Procedures in IA&AD: (i) Recruitment through SSC- examination of mandatory documents of direct recruits, Joining procedure, Medical | O/o the AG (Au) Meghalaya |

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| Day 10 20.10.22 Thurs | I & II | RTI Act – Overview of the Act and its provisions: (i) Jurisdiction, important definitions (Information, record, right to information, public authority, third party), (ii) Suo-motu disclosure under Section 4 (1)(b), (iii) request, disposal of request including transfer under Section 6(3) (iv) exemption from disclosure of information under Section 8, (v) rejection, appeal, third party information, fee to be paid, exemption from payment of fee, penalties, (vi) relation with Official Secrets Act, 1923 and list of exempted organization (Schedule-2) and power to make rules | Thomas Sebastian, CF/RTI |
| | III & IV | RTI Act information- How to process the applications in various stages: Preparation of replies to ‘request’ and drafting of speaking order in case of ‘appeal’ | Thomas Sebastian, CF/RTI |
| Day 11 21.10.22 Fri | I & II | Legal work: (i) Applicable rules Scrutiny of complaints received (ii) Memorandum and its drafting (iii) Preparation of ‘charge sheet’ and annexures | Shreekant Lal, SAO O/o the PAG (Au) Assam |
| | III & IV | Legal Work: (i) Preparation of Para-wise replies to the applications filed in Central Administrative Tribunal (ii) Preparation of Counters to the writ petitions, etc. filed in the High Court (iii) Maintenance of relevant Registers for DC/VC cases | Snehangshu, SAO O/o the PAG (Au) Assam |
| Day 12 22.10.22 Sat | I & II | Procurement through GeM: (i) Procurement procedures as per GFR 2017 (ii) Provisions of General Financial Rules 2017 applicable to GeM (iii) Roles, Responsibilities and Obligations of Buyer (iv) Buying Modes in GeM | H.P Singh, CF/RTI |
| | III & IV | Procurement through GeM: (i) How to do procurement through GeM- Practical example | |
| | V 4.45 pm to 05.00 pm | Valediction | Principal Director, RTI Shillong |

**Schedule for Mandatory Training of eligible officials for promotion to the post of
Assistant Supervisor Panel year 2023 w.e.f 10.10.2022 to 22.10.2022
(Accounts Stream)**

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| Session I : 10:00am to 11:15am | Tea Break: 11:15am to 11:30am |
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| Day-I 10.10.22 Mon | 10:00 am to 10:15am | Course Briefing and Inauguration | Principal Director, RTI Shillong |
| | Evaluation of Budgets of State Government | | |
| | I & II | Introduction of Basic structure of Government Accounts 1. Structure of Government Accounts 2. Numeric Classification 3. Classification of Transactions in Accounts | Thomas Sebastian, CF/RTI |
| | III & IV | Budget Review: 1. Accounting Rules 2. Case study with any of the Office's Budget Review documents 3. Exercises. | Thomas Sebastian, CF/RTI |
| Management of Data capture in Voucher Level Computerisation System (VLC) | | | |
| Day-2 11.10.22 Tue | I | VLC system (i) Brief introduction to VLC platform (OS, Database, 2/3 tier architecture) (ii) Database structure, Modules, Roles and responsibilities of various users in VLC application (iii) Brief introduction to Data Project (Voucher Data downloading from Treasury server to VLC server electronically) (iv) Validation methods for Data correctness of downloaded data (v) Process of receiving physical vouchers from treasuries, maintenance of mandatory registers in respect of voucher receipt monitoring (Due date registers, missing vouchers register etc) (vi) Reconciliation of Reserve Bank Deposits | O/o the PAG (A&E) Assam |
| | II | Master data capture: Procedure to capture Master data, its significance, and checks and validations to be exercised to ensure its correctness | O/o the PAG (A&E) Assam |
| | III & IV | Hands on/ Demo of VLC application: (i) Demonstration of Master data capturing | |

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| | | including Users and their Roles (ii) Capture of Voucher data, TEs | |
| Day 3 12.10.22 Wed | I & II | VLC SYSTEM - Modules (i) Process to capture details pertaining to Account current, ISS, PD Accounts, Works Accounts etc (ii) Process to generate Monthly Civil Account(MCA) (iii) Generation of Ledger and Broadsheet through VLC (iv) Process to generate Finance and Appropriation Accounts through VLC | O/o the PAG (A&E) Assam |
| | III & IV | Hands on/ Demo of VLC application: Demonstration of: (i) Capture of data through various modules available in VLC (ii) Checks to be exercised before generating MCA (iii) Process of generating the MCA (iv) Generation of various reports including Ledger and Broadsheets in VLC | O/o the PAG (A&E) Assam |
| | | Entitlement Application like GPF IT Application | |
| Day 4 13.10.22 Thurs | I & II | Maintenance of Provident Fund through IT application: (i) An overview of GPF Rules, accounting and review. (ii) Generation of Reports (iii) Performance Review and Reconciliation (iv) UP/Clearance (v) Data entry of schedules & vouchers, Authorisation of abstract. | Haukholam Tytul, SAO O/o the AG (A&E) Meghalaya |
| | III & IV | Hands on Demo of GPF application: An introduction and overview of GPF package, Capture of details, Annual slips generation, Settlement of FW/RB cases | Haukholam Tytul, SAO O/o the AG (A&E) Meghalaya |
| | | Pension processing IT application | |
| Day 5 14.10.22 Fri | I & II | Pension processing IT application: (i) Receipt of Service Books (SB) and Registration process (ii) Verification of SBs and capturing of details from SBs (iii) Review of details, Processing of data, Computing the retirement benefits through system (iv) Authorisation of amounts (v) Generation of PPO, GPO and CPO and its Dispatch (vi) Process of Revision cases (vii) Capture of correspondence | Anindita Dhar, Sr. AO O/o the AG (A&E) Tripura |

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| | III & IV | Hands on/Demo of Pension application: Demonstration of complete life cycle of Pension payment process(from registration to generation of authorisations and its dispatch) | O/o the AG (A&E) Tripura |
| Gazetted Entitlement Management System and Grievance Redressal | | | |
| Day 6 15.10.22 Sat | I & II | Gazetted Government Servants Entitlement: (i) Introduction to Gazetted Entitlements (ii) Types of Bills processed by GE section (iii) Nominations (iv) Last Pay certificates | O/o the PAG (A&E) Nagaland |
| | III | Gazetted Government Servants Entitlement: (i) Leave Account (ii) Transfer (iii) Advances (iv) History of Services (v) Civil List (vi) G.E. Accountant's Duties | O/o the PAG (A&E) Nagaland |
| | IV | Grievance redressal etc and Compliance with statutes / rules: Guidelines to be followed for settlement of grievances for GPF subscribers, Pension cases, Gazetted entitlement cases etc. and compliance with reference to statutes / rules prevailed in concerned offices. | O/o the PAG (A&E) Nagaland |
| Day 7 17.10.22 Mon | General Administrative work (Common Topic) | | |
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| | | | (iv) Checklist for audit scrutiny (v) Exercises on above | |
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| | | III & IV | Recruitment Procedures in IA&AD: (i) Recruitment through SSC- examination of mandatory documents of direct recruits, Joining procedure, Medical examination (ii) Consultation with and Recruitment through UPSC (iii) Recruitment by Absorption/Deputation (iv) Probation on Appointment (v) Appointment on Compassionate grounds (vi) Sports quota recruitment | O/o the AG (Au) Meghalaya |
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