

**Online General Course No: 04**

**Schedule for Mandatory Training of eligible officials for promotion to the post of Assistant Supervisor from 05.06.2023 to 20.06.2023 (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 3:00 pm  
 Session IV: 3:15 pm to 4:30 pm

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

Days	Session	Topic	Faculty
Day-I 05.06.2023 Monday	10:00 am to 10:15 am	Course Briefing and Inauguration	Director General, RTI, Shillong
	<b>Field Audit - Mandatory Examination and Audit of Records and Accounts - Methods and Procedures</b>		
	I	<b>Overview of DPC Act 1971</b> (i) and Regulations on Audit and Accounts 2020: Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020	CF/RTI
	II	Examination of Cash book and other preliminary records in field 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	CF/RTI
	III & IV	Verification of account balances in the Income and Expenditure Account/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 & Loss Accounts/ I&E Accounts (iv) Verification of the balances of assets and liabilities and BRS (iii) Basic exercises on above	CF/RTI
Day-2 06.06.2023 Tuesday	I & II	<b>Examination of preliminary records in field audit:</b> (i) Sampling of vouchers exceeding a threshold limit, sampling methods, Audit of selected Vouchers. <b>Examination of contracts:</b> (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	O/o the PAG (Au) Assam
	III & IV	<b>Audit of Stores and Stock:</b> (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	O/o the PAG (Au) Assam
Day 3 07.06.2023 Wednesday	I & II	<b>Pay fixation of staff in audited entity:</b> (i) Central Pay Revision Commission (ii) Scale of pays/pay levels (iii) Entry cadre and Promotion cadre fixations	O/o PAG (Au) Tripura

	III	<b>Pay fixation of staff in audited entity:</b> (i) Different types of pay fixations when and official is appointed, promoted, upgraded and reduction in pay etc.of Central pay rules	O/o PAG (Au) Tripura
	IV	(ii) MACP/NFU fixations (iii) Effect of penalty on pay fixations	O/o the AG (A&E) Tripura
	<b>Central Audit</b>		
Day 4 08.06.2023 Thursday	I & II	<b>Audit planning, collection and updation of data, including preparation of initial Audit Plan:</b> (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.	O/o the PAG Mizoram
	III & IV	<b>Checking of (i) Schedules of Finance and Appropriation (ii) Accounts received from A&amp;E (iii) Monthly Civil Account (iv) Monthly Account of Expenditure (v) Transfer Entries</b> (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	O/o the PAG Mizoram
Day 5 09.06.2023 Friday	I & II	<b>Examination of sanctions:</b> (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 Mizoram
	III & IV	<b>(i) Sampling of Vouchers submitted by AG(A&amp;E) to Audit and detailed checking:</b> (i) Audit Scope and Objectives (ii) Source Documents Hands on exercises	O/o the PAG Mizoram
Day 6 12.06.2023 Monday	I	<b>Introduction to MS Excel &amp; IDEA:</b> 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	CF/RTI
	II	<b>Introduction to IDEA:</b> Various functions of IDEA, Usage of IDEA for sampling of vouchers, Hands on exercises on IDEA	O/o the PAG (Au) Assam
	III & IV	<b>(i) Reporting of Audit Findings:</b> Reporting framework/procedure of Audit findings and Follow-up of Audit observations <b>(ii) Follow-up of audit observations:</b> Case studies and exercises on above	CF/RTI

<b>General Administrative Work: (Common Topic)</b>			
Day 7 13.06.2023 Tuesday	I & II	(i) <b>PFMS:</b> duties and responsibilities of Maker and Checker (ii) Processing of bills through PFMS at DDO & PAO levels (iii) Monthly reconciliation with PAO	O/o the PAG (A&E) Assam
	III & IV	<b>BEMS:</b> (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 instructions issued by Budget Wing in HQs.	O/o the PAG (A&E) Assam
Day 8 14.06.2023 Wednesday	I & II	<b>Calculation of Income Tax of Staff:</b> (i) Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees	O/o the PAG (A&E) Assam
	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	O/o DGAC Kolkata
Day 9 15.06.2023 Thursday	I & II	<b>Recruitment Procedures in IA&amp;AD:</b> (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

Day 10 16.06.23 Fri	I & II	<b>RTI Act – Overview of the Act and its provisions:</b> (i) Jurisdiction, important definitions (Information, record, right to information, public authority, third party), (ii) Suo-moto 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	CF/RTI
	III & IV	<b>RTI Act information- How to process the applications in various stages:</b> Preparation of replies to ‘request’ and drafting of speaking order in case of ‘appeal’	CF/RTI
Day 11 19.06.23 Mon	I & II	<b>Legal work:</b> (i) Applicable Rules (ii) Scrutiny of complaints received (iii) Memorandum and its drafting (iv) Preparation of ‘charge sheet’ and annexures	O/o the PAG (Au) Assam
	III & IV	<b>Legal Work:</b> (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 High Courts (iii) Maintenance of relevant Registers for DC/VC cases	O/o the PAG (Au) Assam
Day 12 20.06.23 Tues	I & II	<b>Procurement through GeM:</b> (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	CF/RTI
	III & IV	<b>Procurement through GeM:</b> (i) How to do procurement through GeM- Practical example	
	V 4.45 pm to 05.00 pm	<b>Valediction</b>	Director General, RTI, Shillong

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**(Accounts Stream)**

Day	Session	Topic	Faculty
Day-I 05.06.2023 Monday	10:00 am to 10:15 am	Course Briefing and Inauguration	Director General, RTI Shillong
	<b>Evaluation of Budgets of State Government</b>		
	I & II	<b>Introduction of Basic structure of Government Accounts</b> 1. Structure of Government Accounts 2. Numeric Classification 3. Classification of Transactions in Accounts	CF/RTTI
	III & IV	<b>Budget Review:</b> 1. Accounting Rules 2. Case study with any of the Office's Budget Review documents 3. Exercises.	CF/RTI
<b>Entitlement Application like GPF IT Application</b>			
Day-2 06.06.2023 Tuesday	I & II	<b>Maintenance of Provident Fund through IT application:</b> (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.	O/o the PAG (A&E) Meghalaya
	III & IV	<b>Hands on Demo of GPF application:</b> An introduction and overview of GPF package, Capture of details, Annual slips generation, Settlement of FW/RB cases	O/o the PAG (A&E) Meghalaya
<b>Management of Data capture in Voucher Level Computerisation System (VLC)</b>			
Day – 3 07.06.2023 Wednesday	I	<b>VLC system</b> (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 down loaded 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, Mizoram
	II	<b>Master data capture:</b> Procedure to capture Master data, its significance, and checks and validations to be exercised to ensure its correctness	

	III& IV	Hands on/ Demo of VLC application: (i) Demonstration of Master data capturing including Users and their Roles (ii) Capture of Voucher data, TEs	
Day – 4 08.06.2023 Thursday	I & II	<b>VLC SYSTEM</b> <b>- Modules</b> (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, Mizoram
	III & IV	<b>Hands on/ Demo of VLC application:</b> <b>Demonstration of:</b> (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, Mizoram
<b>Pension processing IT application</b>			
Day – 5 09.06.2023 Friday	I & II	<b>Pension processing IT application:</b> (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	O/o the AG (A&E) Tripura
	III & IV	<b>Hands on/Demo of Pension application:</b> 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
<b>Gazetted Entitlement Management System and Grievance Redressal</b>			
Day - 6 12.06.2023 Monday	I & II	<b>Gazetted Government Servants Entitlement:</b> (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	<b>Gazetted Government Servants Entitlement:</b> (i) Leave Account (ii) Transfer (iii) Advances (iv) History of Services (v) Civil List (vi) G.E. Accountant's Duties	
	IV	<b>Grievance redressal etc and Compliance with statutes / rules:</b> 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.	

<b>General Administrative work(Common Topic)</b>			
Day - 7 13.06.2023 Tuesday	I & II	<b>General Administrative work:</b> (i) <b>PFMS:</b> 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 (A&E) Assam
	III & IV	<b>BEMS:</b> (i) Uploading of Budget Requirement by DDO /Sanctions Received. (ii) Uploading of periodical reports and returns in iBEMSPortal (iii) Enforcing budget and cash management based on the instructions issued by Budget Wing in Headquarters Office.	O/o the PAG (A&E) Assam
Day - 8 14.06.2023 Wednesday	I & II	<b>Calculation of Income Tax of Staff:</b> (i) Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees	O/o the PAG (A&E) Assam
	III & IV	Calculation of Income Tax of Staff: (i) Form-16 and its significance (ii) Income from House Property (iii) E-filing of Returns (iii) Checklist for audit scrutiny (iv) Exercises on above	O/o DGAC Guwahati
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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	
Day 10 16.06.2023 Friday	I & II	<b>RTI Act –</b> <b>Overview of the Act and its provisions:</b> (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,	CF/RTI

		(vi) relation with Official Secrets Act, 1923 and list of exempted organization (Schedule-2) and power to make rules	
	III & IV	<b>RTI Act information- How to process the applications in various stages:</b> Preparation of replies to 'request' and drafting of speaking order in case of 'appeal'	CF/RTI
Day 11 19.06.2023 Monday	I & II	<b>Legal work:</b> (i) Applicable rules Scrutiny of complaints received (iii) Memorandum and its drafting (iv) Preparation of 'charge sheet' and annexures.	O/o the PAG (Au) Assam
	III & IV	<b>Legal Work:</b> (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	O/o the PAG (Au) Assam
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	III & IV	<b>Procurement through GeM:</b> (i) How to do procurement through GeM-Practical examples	
	V	<b>Valediction</b>	Director General , RTI Shillong