



Indian Audit & Accounts Department,
Office of the Director General of Audit,
Environment & Scientific Departments, Kolkata Branch
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Office Order

O.O. No. Admn./18

Date: 02.06.2023

In terms of Training Division, Headquarters letter no. 329/Trg. Div./373/2023 dated 20.03.2023, two week mandatory training for Sr. Auditors/Sr. Accountants for promotion to the post of Assistant Supervisor (Audit)/Assistant Supervisor (Accounts) is to be conducted from **05.06.2023 to 20.06.2023**.

Further, as per Examination Wing, Headquarters letter no. 204/18-Exam/ Prom AAO to Sr. AO/2020 dated 05.04.2023, the end of training examination of Sr. Auditors/Sr. Accountants for promotion as Assistant Supervisors would be held on **05.07.2023** from **11 AM to 01 PM**.

The following employees of this office who are on deputation from Civil Accounts offices are hereby nominated to attend the said training to be conducted in O/o the Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place (West), Kolkata-700001.

Sl. No.	Name (Shri) of the AAO	Parent Office
1	Uday Narain Prabhakar	O/o the AG (A&E), Bihar
2	Mantosh Kumar	
3	Akashdeep Mukherjee	O/o the PAG (A&E), Kerala

The trainees are directed to follow the instructions as in O/o the PAG (A&E), West Bengal Order No. PAGEWB/02/06/2023-24/23/11 dated 31.05.2023 (copy enclosed) and are required to attend all the sessions without fail to appear in the end of training examination to be held on 05.07.2023.

This issues with the approval of Director.

Sd/-

Senior Audit Officer (Admn)

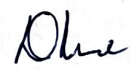
No.-Admn/2(18)/Vol.-XIV/Training/2023-24/337-358

Dated: 02.06.2023

Copy forwarded for information and necessary action to:-

1. The Sr. Audit Officer (Admn), O/o the Director General of Audit, Environment & Scientific Departments, D.G.C.R Building, I.P. Estate, New Delhi-110 002

2. The Sr. Accounts Officer/Trg & Exam, O/o the Accountant General (A&E), Bihar, Birchand Patel Path, Patna-800001
3. The Sr. Accounts Officer/Training, O/o the Principal Accountant General (A&E), Kerala, Thiruvananthapuram-695001
4. Establishment Section
5. OAD/Central/FAP Section
6. IT Cell
7. Director's Cell
8. Report Section
9. Routine Section
10. GAD/FPA Section
11. Hindi Cell
12. Shri Uday Narain Prabhakar, AAO
13. Personal file of Shri Uday Narain Prabhakar, AAO
14. Shri Mantosh Kumar, AAO
15. Personal file of Shri Mantosh Kumar, AAO
16. Shri Akashdeep Mukherjee, AAO
17. Personal file of Shri Akashdeep Mukherjee, AAO
18. Secretary, Scientific Audit (Category-I) Association, Kolkata,
19. Secretary, Scientific Audit (Category-II) Association, Kolkata,
20. Secretary, Scientific Audit (Category-III) Association, Kolkata,
21. Office Order Book
22. Notice Board


Sr. Audit Officer (Admn.)

**Office of the Pr. Accountant-General (A&E), West Bengal,
Treasury Buildings, Kolkata-700 001.**

Order No. PAGEWB/02/06/2023-24/23/11

Date: 31.05.2023

The "Mandatory training to Sr. Accountants for promotion to the post of Assistant Supervisor" will be held as per the programme schedule appended hereto in **Annexure 'A'**. The officials named in **Annexure 'B'** to this order have been selected as participants for the said training.

It is mandatory for all officials selected as trainees to attend the course. The leave-sanctioning authority concerned must follow the orders of the then Accountant-General as specified in the Circular order bearing No. Trg./Genl./25/114 dated 19.01.2006 while sanctioning leave of any kind to any official selected as a participant in any In-house training course for the whole or any part of the period of training for which he/she has been selected. They all must be regular and punctual in attendance and also follow the schedule of the whole programme strictly. Attending the training is compulsory for all selected officials and they all must record their attendance. The members of the faculty are also requested to record their attendance for the session(s) allotted to them.

It is also mandatory for all officials selected as trainees to register themselves in the SAI-Training Portal as General User at least two days before the commencement of training programme. They are required to submit the Course Feedback Form given in the said Portal.

The training sessions are to be interactive in nature, and therefore, the members of the faculty are to adopt a participative method and resort to practical examples and problem-solving exercises as often as deemed necessary.

Each participant is also required to submit a feed-back by filling up the 'Course Evaluation Form' to be provided at the end of the training.

Group Officers concerned are requested to make the services of selected instructor/ lecturer chosen from the office/ department and of participants available on the specified date and for the duration of the session(s) or of the course, as the case may be.

Hindi version follows.

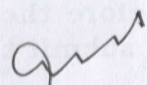
T. Jana

Sr. Deputy Accountant-General (Admn.)

P.T.O

Copy forwarded to:

1. Secretary to the Pr. A-G;
2. PA to Sr. DAG (Admn);
3. PA to DAG (Pension);
4. PA to DAG (A/cs & VLC)
5. PA to DAG (Fund);
6. Sr. AO (Welfare);
7. IAO
8. Sr. A.O. (Admn. II & III)
9. Sr. A.O. (Pen-Coord);
10. Sr. A.O. (FM)
11. Sr. A.O. (AM)
12. Sr.A.O.(Record)
13. AAO/Hindi Cell for Hindi rendition of these orders and annexure thereto;
14. All members of the faculty in Annexure-A
15. All participants named in Annexure 'B'.



Sr. Accounts Officer (Training)

Annexure-A

(Programme Schedule/Module)

Mandatory training to Sr. Accountants for promotion to the post of Assistant Supervisor (05.06.2023 to 20.06.2023)

Date	Time	Topic	Contents	Syllabus
05.06.2023 (Day-1)	11.00 am to 12.15 pm & 12.30 am to 1.45 pm	Introduction of Basic structure of Government Accounts	1. Structure of Government Accounts 2. Numeric Classification 3. Classification of Transactions in Accounts	1. Structure of Accounts (Parts, Division, Section, Sector) 2. Tiers of Classification, Codification of numeric classification, Service Heads and DDR Heads, Non-numeric Accounting information (Voted, Charged etc). 3. Rules for Classification under Revenue and Capital Accounts, Recoveries & Refund
	Faculty:			
	2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	Budget Review	1. Accounting Rules 2. Case study with any of the Office's Budget Review documents 3. Exercises.	Government accounting rules 1990
06.06.2023 (Day-2)	Faculty:			
	11.00 am to 12.15 pm	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	VLC architecture, Modules in VLC, Process for - capture data or download data - Master data required in VLC such as Treasury master, Classification master, User master, DDO master, CCO master etc - Checks to be exercised for month closing in VLC
	Faculty:			
07.06.2023 (Day-3)	12.30 am to 1.45 pm	Master Data capture	Procedure to capture Master data, its significance, and checks and validations to be exercised to ensure its correctness.	Validations in VLC application to ensure the correctness of data
	Faculty:			
	2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	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	Compilation process, Reconciliation, Generation of mandatory reports like MCA, Consolidated Abstract, Classified Abstract, Broadsheet and Ledger, Grant Audit Register etc. and their significance.
07.06.2023 (Day-3)	Faculty:			
	11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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.	Compilation process, Reconciliation, Generation of mandatory reports like MCA, Consolidated Abstract, Classified Abstract, Broadsheet and Ledger, Grant Audit Register etc. and their significance.
	Faculty:			
07.06.2023 (Day-3)	2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	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	Compilation process, Reconciliation, Generation of mandatory reports like MCA, Consolidated Abstract, Classified Abstract, Broadsheet and Ledger, Grant Audit Register etc. and their significance.
	Faculty:			

Shri Subhankar Mondal, AAO

08.06.2023 (Day-4)	11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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.	Shri Goutam Kr. De, AAO	Allotment of GPF account number, Transfer of Balances Capture of monthly subscriptions, refunds, advances and Alteration Memoranda Review of posting efficiency Final Withdrawal application processing Identification of Residual Balance (RB) cases and its finalisation Dispatch of FW/RB authorisations to various stake holders
	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	Hands on Demo of GPF application	An introduction and overview of GPF package, Capture of details, Annual slips generation, Settlement of FW/RB cases	Shri Soumya Chakraborty, Supervisor	
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	Gazetted Government Servants Entitlement	(i) Introduction to Gazetted Entitlements (ii) Types of Bills processed by GF section (iii) Nominations (iv) Last Pay certificates	Shri Suman Bhadra, AAO (Adhoc)	
	Faculty: 2.30 pm to 3.45 pm	Gazetted Government Servants Entitlement	(i) Leave Account (ii) Transfer (iii) Advances (iv) History of Services (v) Civil List (vi) G.E. Accountant's Duties	Shri Suman Bhadra, AAO (Adhoc)	
09.06.2023 (Day-5)	Faculty: 4.00 pm to 5.15 pm	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.	Shri Sandip Konar, AAO	Public Financial Management System Budget and Expenditure Monitoring System Login credentials of iBEMS and integration of iBEMS with PFMS (IA&AD Specific), Role of users as per hierarchy and their functions
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	(i) PFMS	(i) PFMS – duties and responsibilities of Maker and Checker (ii) Processing of bills through PFMS at PDO & PAO level (iii) Monthly reconciliation with PAO	Shri Sandip Konar, AAO	
	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	(ii) 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.	Shri Sandip Konar, AAO	
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	(i) 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	Shri Suman Bhadra, AAO (Adhoc)	
13.06.2023 (Day-7)	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	(i) 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	Shri Suman Bhadra, AAO (Adhoc)	(i) Income Tax Act Provisions applicable to Salaries and computation of Income Tax (i) Income Tax Act Provisions applicable to Salaries and computation of Income Tax (ii) Procedure for E-filing of returns
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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	Shri Debiyoti Das, AAO (Ad-hoc)	
	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	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	Shri Sudip Kr. Dasgupta, AAO	
	Faculty:				
14.06.2023 (Day-8)	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm				Section-II Establishment Manual Chapter 16 and 23 Section-II Establishment Manual Chapter 15 Section-II Establishment Manual Chapter 18 and 19 Section-III, Chapter-31 of Establishment Manual Section-III, Chapter-30 of Establishment Manual

15.06.2023 (Day-9)	11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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	The Right to Information Act, 2005 Right to Information (Regulation of Fee & cost) Rules, 2005
16.06.2023 (Day-10)	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	RTI Act information How to process the applications in various stages	(i) Preparation of replies to 'request' and drafting of speaking order in case of 'appeal'	The Right to Information Act, 2005 Right to Information (Regulation of Fee & cost) Rules, 2005
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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	i) General Terms & Conditions on GeM (ii) GFRs 2017 and Amendments (iii) OMs & Circulars on GeM Web Portal
	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	Procurement through GeM	(i) How to do procurement through GeM-Practical examples	Demo on GeM portal
	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	Legal work	(i) Applicable rules (ii) Scrutiny of complaints received (iii) Memorandum and its drafting (iv) Preparation of 'charge sheet'	CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964
19.06.2023 (Day-11)	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	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/NC cases	CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964
20.06.2023 (Day-12)	Faculty: 11.00 am to 12.15 pm & 12.30 am to 1.45 pm	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	Introduction to State Pension Rules Process involved in authorising various types of pension (Service Pension, Family Pension, Invalid pension etc) through IT application Process generate various authorisations (PPO/GPO/CPO) and report through IT application Revision of Pensions Transfer of pensions MIS reports
	Faculty: 2.30 pm to 3.45 pm & 4.00 pm to 5.15 pm	Hands on/ Demo of Pension application	Demonstration of complete life cycle of Pension payment process (from registration to generation of authorisations and its dispatch)	
	Faculty:		Shri Satyadeep Chattopadhyay, AAO Shri Anil Kumar Nayyar, Sr. AO	

Supervisor (Training)

15/6/2023