

**Proposed Course Curriculum**  
**for IDAS Probationers at RTC, Kolkata**

Sl	Topics
1	Role & functions of PC of A (Fys) – Linkages with OFB, CGDA & Branch AO.
2	Role and functions of Branch AO.
3	Labour Accounting, Flow of documents, Preparation of Agreement form of Labour, Disbursement Certificate, Generation of Labour extract, Overtime under departmental Rules / Factories Act, Overtime Bonus, Integration of Labour Payment with costing.
4	Material Accounting, Vetting of SHIS, Audit of Supply Order, Post Contract Management, Payment of Supplier Bills, Opening of LC, Outstanding Assets and Liabilities, Preparation of Annual Store Account, Generation of PSA & PSL, Generation of Material abstract, Integration of Material Accounting with Costing.
5	Cost Accounting - Overhead, Step-ladder system / Shop Budget Committee, Standard Estimates, Variance Analysis, Pricing.
6	Compilation of Principle Ledger, preparation of Annual Accounts
7	Accounting of Capital Assets, Annual RR Plan, Procurement of Plant & Machinery, Calculation of depreciation.
8	Scrap disposal and Accounting of Sale proceeds.
9	Role of Finance Member in TPC, Case studies in procurement.
10	Hospitals/Schools – Welfare measures, Estate Management.
11	Reconciliation of financial and cost compilation.
12	Auditable documents and their purpose.
13	Internal audit structure, linkage & role of internal audit with special reference to case studies of audit observations/draft paras /audit paras.
14	Existing Computerized Packages for Labour, Inventory & Costing.
15	URS developed for MEIT and further progress thereof.
16	Preparation of Financial Statements and their Analysis – by analyzing the Annual Report of a Defence PSU.

**Note:**

***The curriculum will include practicals with document generated, their purpose and flow.***