

Losses and Regularisation

Objective

To acquaint the trainees with different types of losses, regularization action thereon and remedial action to be taken.

Teaching Methodology

Lecture, Discussion, Case study.

Teaching Aids

Powerpoint Presentation through Video Projector, Handouts, Display of specimen audit report.

What will be taught

- Types of losses – due to theft, fraud or gross neglect and not due to theft, fraud or neglect
- Loss of stores and public money
- Powers of the CFA
- Court of Inquiry
- Fixation of responsibility for loss
- Audit report by the LAO
- Points to be seen while rendering audit report
- Regularisation action
- Remedial action taken to avoid recurrence of loss
- A case study on loss due to TFN and not due to TFN.

Stores Section

Lesson Plan

S&S Imprest

Objectives:

- To give a comprehensive idea of the need for the Imprest, types of payments made, recoupment of Imprest, compilation of expenditure and post audit of vouchers.

Training Methodology

- Lecture/discussions/flowchart

Training Aids

Powerpoint presentation through video projector, Handouts, display of documents i.e. S & S Imprest Register, Specimen Signatures Register, Voucher No.IAFZ-1520

What will be taught

- Purpose of S&S Imprest – how is it different from Field Imprest ?
- Opening of S&S Imprest Account
- Sanction of the CFA to open this Account
- Fixation of CML
- Specimen Signature of the Imprest Holder
- Cash Requisition – Recoupment of Imprest
- Types of payments made out of S & S Imprest
- Noting of advances released by CDA against CRs in S & S Imprest Register
- Rendition of monthly accounts
- Supporting documents with the accounts
- Watching accounts of defaulting units
- Adjustment and compilation of Accounts
- Linking of 95% payments made out of Imprest with 5% Pre-audit ASC Bills
- Scheduling of vouchers to the LAO for credit verification
- Watching acknowledgement of vouchers from LAO
- Points to be seen in the post audit of vouchers

Accounts Section

Lesson Plan

Defence Exchange Account

Objectives

- To give an insight into the transfer of balance mechanism between various CsDA followed in DAD
- To enable the trainees to interpret the lists of outstandings generated by EDP Centre and take corrective action

Training Methodology

Lecture/Discussions/Flowchart

Training Aids

- Powerpoint presentation through Video Projector, Handouts, Visuals of various documents i.e. DID Schedule and EDP list of outstandings.

What will be taught

- Definition of DEA
- Types of transactions settled through DEA
- Transactions not required to be settled through DEA
- Columns of DID Schedule and their significance - no. of copies prepared
- Allocation of DID Schedule no
- Register of DID Schedules
- Outward items – description of various items, purpose and the process from PM to dispatch of Exchange Accounts (Originating Controllers)
- Inward items – various items, role of Accounts Section and Audit Section (Responding Controllers)
- Role of EDP Centre – What are outstanding Lists ? What are change statements ? How outstandings arise and how to eliminate them ?

Lesson Plan

E Section

Accounting Procedure in MES.

Objective

- To give exposure to the various mechanisms, documents and MIS available to exercise financial and budgetary control over MES works.

Teaching Methodology.

Lecture/discussion/Practical Exercises.

Training Aids.

PowerPoint Presentation through Video Projector, Handouts, Display of documents such as Construction A/c, MER, Contractors' ledger & Completion Report.

What will be taught

- How to exercise financial control over MES works.
- Importance of Contractor's ledger.
- Recording of all payments made to the Contractor in Contractor's ledger.
- Noting of USRs in the Contractor's ledger for recovery of cost of Sch 'B' stores.
- Recording of allotment, expenditure and liabilities in the Construction Account.
- What is a PBD voucher
- Adjustment of PBD vouchers
- Monthly reconciliation of Contractor's ledger with the Construction Account.
- Adjustment of credits in Construction Account.
- Preparation of MER jobwise/codeheadwise – summaries of Construction Account carried over to MER.
- Reflection of all compilation made including minus entries in the MER.
- Whether CP vouchers for the previous year to be reflected in MER?
- Scrutiny of MER for fictitious bookings and progress of work.

- MER - a ready reckoner of expenditure compiled during the month, progressive expenditure against the job since its inception.
- Reconciliation of MER figures with compiled actuals by AAOGE.
- Completion Report Part 'A'- Physical completion, Part 'B' – Financial completion – booking of outstanding liabilities to the job & transfer of surplus stores to other jobs.
- Taking the building on charge in Register of Military Buildings.
- Recording of improvements/additions to assets in RMB.
- Audit Objections raised by AAOGE through SIO report on quarterly basis and copy sent to Main Office.

Lesson Plan

Mock Departmental Enquiry

Objective

To acquaint the trainees with the detailed procedure of a Departmental enquiry and role of IO, PO, CO, Defence Assistant and Disciplinary Authority.

To underline the importance of preparing an inquiry report based on reasoning.

Teaching Methodology.

- Role playing, coaching by the Faculty. (The trainees would be assigned the roles of IO, PO, Charged Officer and Defence Assistant and a copy of charge sheet will be given to them with briefs in advance and they are expected to go through the papers before coming for the Mock Departmental Enquiry.
- The notice notifying date and time of preliminary hearing will also be drafted by the IO beforehand.
- IO, PO, CO and Defence Assistants shall play their respective roles and IO will read out his Inquiry Report at the conclusion of the inquiry.
- All the stages of inquiry will be followed in brief though no recording of proceedings and Daily Order Sheet will be done due to limited time.

Teaching Aids

Briefs for IO, PO, CO and Defence Assistant.

What will be taught

- Various stages of Departmental Enquiry
- Issue of notice for preliminary hearing by IO
- Preliminary hearing – role of IO, PO and CO
- Nomination of a defence assistant by CO
- Record of hearings on various days – Daily Order Sheet.
- Examination-in-Chief
- Cross examination
- Questions by IO

- Preparation of summary of the case at the close of hearing by the PO and handing over to CO
- Submission of PO's brief with comments by CO to IO.
- Submission of Inquiry report by IO to Disciplinary authority.
- Furnishing of a copy of Inquiry report by disciplinary authority to CO.