

Annex-I

**TRAINING PROGRAMME
IDAS Probationers –
Module- AN, Pay and TA section
(3 Days)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	FR/SR/CSR	<ul style="list-style-type: none"> ▪ AN, AN-Pay sections ▪ Functions responsibilities ▪ Cashier accounts ▪ Contingency budget ▪ Recruitment ▪ Roster maintenance ▪ Appointment ▪ Confirmation ▪ Promotion ▪ Training ▪ SAS Exams ▪ Service Books 	<ul style="list-style-type: none"> - Lecture on Power point - Visual display of specimen of service book & cash book 	
Session II	Performance Appraisal	<ul style="list-style-type: none"> ▪ ACRs ▪ MTCRs ▪ Representations 	<ul style="list-style-type: none"> - Lecture on power point - Display of specimens 	
Session III		<ul style="list-style-type: none"> ▪ Practical Session on writing ACRs/ Representations, etc. (ACR Forms will be provided to probationers in r/o AOs & Stenos) 	<ul style="list-style-type: none"> - Practical Exercise 	
Session IV		<ul style="list-style-type: none"> ▪ Surprise check/ audit of Cash Book (Practical sessions) 	<ul style="list-style-type: none"> - Practical Exercise 	
2nd day Session I		<ul style="list-style-type: none"> ▪ Grievance Redressal & Complaint Mechanism ▪ JCM – role 	<ul style="list-style-type: none"> - Lecture on power point 	
Session II		<ul style="list-style-type: none"> ▪ Handling of CAT/ Court Cases 	<ul style="list-style-type: none"> - Lecture on power point 	
Session III		<ul style="list-style-type: none"> ▪ Preparation of parawise comments on O.A. (Practical session) 	<ul style="list-style-type: none"> - Practical Exercise 	
Session IV		<ul style="list-style-type: none"> ▪ Practical session – ▪ Issue of Part I & Pt. II office orders ▪ Maintenance of Service Books 	<ul style="list-style-type: none"> - Practical Exercise 	

3rd day Session I & II		<ul style="list-style-type: none"> ▪ Mock Departmental Enquiry ▪ Report of I.O 	- Role playing	
Session III	Right to Information Act	<ul style="list-style-type: none"> ▪ Salient features ▪ Role of CPIO 	- Lecture on power point	
Session IV	Test			

Recommended Reading: OM Part-I, OM Part-II Vol-I, Cash drill, RTI Act and Disciplinary Proceedings by G.B Singh.

Annex-II

TRAINING PROGRAMME
IDAS Probationers –
Module- 'E' Section including AAO GE/ AAO BSO/AAO DEO
(10 days)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	MES - Organization, structure, role & functions	<ul style="list-style-type: none"> ▪ Organisation Chart ▪ Execution level ▪ User role 	- Lecture on Power point	Faculty From MES
Session II	Overview of 'E' section including IFA system	<ul style="list-style-type: none"> ▪ Role and functions ▪ Governing regulations ▪ IFA system- only out line 	- Lecture on Power point	
Session III	Different types of works in MES	<ul style="list-style-type: none"> ▪ Works – major, minor, special ▪ Original Works & maintenance works ▪ Repairs-ordinary, special ▪ Others-deposit, agency, Ops ▪ Different CFAs ▪ Para 10,11,12 works 	- Lecture on Power point - Case studies	
Session IV				
2nd day Session I	Fundamentals of Works Procedure	<ul style="list-style-type: none"> ▪ Provisions of DWP/ RMES ▪ Stages in works procedure ▪ Imp. Points to be seen in AAs. ▪ Technical sanction ▪ A/A & Technical sanction register ▪ Application of different scales ▪ FTP projects, FC Cases 	- Lecture on Power point - Case studies	
Session II	MAP Works	<ul style="list-style-type: none"> ▪ MAP Works Procedure 	- Lecture on Power point - Case studies	
Session III	Planning & Execution of work	<ul style="list-style-type: none"> ▪ Phases of execution of work ▪ Stages of planning (T&P Chart/Critical Path Method) ▪ Issue of stores to the contractor ▪ Handing over of site ▪ Site organization – contractor's responsibility ▪ Work site documents ▪ Importance of Work Site Order Book & Works Diary 	- Lecture on Power point - Display of formats of various documents	Faculty From MES

		<ul style="list-style-type: none"> ▪ Works passing register & measurement books ▪ Supervision and inspection 		
Session IV		Recce-cum-siting Board proceedings (practical Scrutiny of AAs. (Practical))	- Practical Exercise	
3rd day Session I	Tendering and contracts procedure in MES	<ul style="list-style-type: none"> ▪ Different types of contracts ▪ Classes of contractors ▪ General and SPI. Conditions (IAFW-2249) ▪ Earnest money, Security Deposit 	- Lecture on Power point - Case studies	
Session II	Tendering and contracts procedure in MES	<ul style="list-style-type: none"> ▪ Special conditions – price escalation, mobilization advance etc. 	- Lecture on Power point - Case studies - Illustrative calculations	
Session III & IV	Scrutiny of contract documents. Salient points and significance	<ul style="list-style-type: none"> ▪ Scrutiny of general/ special clauses in the CA ▪ Scrutiny of CA practical sessions. & case studies. 	- Lecture on Power point - Case studies - Practical Exercise	
4th day Session I	Scrutiny of contract documents. Salient points and significance	<ul style="list-style-type: none"> ▪ Scrutiny of WO, DO, Amdts. ▪ Significance of DOs/ Amdts. ▪ Scrutiny of pro rata, star rates 	- Lecture on Power point - Case studies	
Session II	Budgeting in MES	<ul style="list-style-type: none"> ▪ Allotment of funds – job-wise ▪ Re-appropriation of funds ▪ Placement of cash assignment ▪ Adjustment of TBOs/ CP Vrs. ▪ TBO Register & CP Vr Register 	- Lecture on Power point - Case studies - Display of formats of documents	
Session III		<ul style="list-style-type: none"> ▪ Scrutiny of WOs/DOs/Amdts (Practical) 	- Practical exercise	
Session IV		<ul style="list-style-type: none"> ▪ Monitoring and Review mechanism – outstanding TBOs/ CP Vrs. (Practical) 	- Practical exercise	
5th day Session I	Payment provisions in MES	<ul style="list-style-type: none"> ▪ RARs/Final Bills ▪ HRs/ Cont. Bills ▪ Pre./ Post audit cases ▪ Role of AAO GE/ MO ▪ Recovery of outstanding demands (Demand 	-Lecture on Power point -Display of Formats of DR & Abstract -Illustrative	

		<ul style="list-style-type: none"> Register) ▪ Preparation of Abstract of Rt. & Ch. & PM 	Example of Preparation Of PM	
Session II	---do----	<ul style="list-style-type: none"> ▪ --- do--- 	---do---	
Session III & IV		<ul style="list-style-type: none"> ▪ Case studies on overpayments 	- Case studies	
6th day Session I	Price escalation practical sessions	<ul style="list-style-type: none"> ▪ Calculation of price escalation in MES contracts 	- Practical Exercise	
Session II		<ul style="list-style-type: none"> ▪ Imp. Points & clauses to be seen 		
Session III	O.P Works	<ul style="list-style-type: none"> ▪ OP works ▪ S & S Imprest recoupment ▪ Compilation of expr. ▪ Construction accounts ▪ Post audit 	<ul style="list-style-type: none"> - Lecture on power point - Display of formats of documents 	
Session IV	Disputes in MES works	<ul style="list-style-type: none"> ▪ Arbitration awards ▪ Court decrees ▪ Courts deposits ▪ Charged expenditure ▪ Register of provisional payments ▪ Register of charged expenditure ▪ Procedure & accounting 	<ul style="list-style-type: none"> - Lecture on power point - Case studies - Display of documents 	
7th day Session I	Accounting procedure in MES	<ul style="list-style-type: none"> ▪ Contractors ledger ▪ Construction Account ▪ MER ▪ Completion Report Pt. A & B ▪ Closure of accounts ▪ Adjustment of PBD Vouchers ▪ Register of Military Buildings ▪ SIO works 	<ul style="list-style-type: none"> - Lecture on power point - Case studies - Display of documents 	
Session II	Construction Accounts & MER	Construction Account & MER linking (Practical session)	- Practical exercise	
Session III		Scrutiny of Construction A/c Maintenance of Construction Accounts (OP works) (practical)	- Practical exercise	
Session IV		Scrutiny of MER (fictitious adjustments, progress of work, booking of expr. Reconciliation with monthly compilation) (Practical session)	- Practical exercise	

8th day Session I	Stores procurement in MES	<ul style="list-style-type: none"> ▪ Stores procurement agencies – Div. Stocks/ Central Div. Stocks/ EPs etc. ▪ Procurement procedure ▪ Accounting & Auditing procedure ▪ Movement of stores between Divisions- TBOs 	<ul style="list-style-type: none"> - Lecture on power point - Case studies 	
Session II	Revenue in MES	<ul style="list-style-type: none"> ▪ Organisational chart of revenue Line in MES ▪ Role and functions of BSO ▪ Acquisition, maintenance and disposal of surplus/ salvage revenue assets 	<ul style="list-style-type: none"> - Lecture on power point 	
Session III	Revenue accounting in MES	<ul style="list-style-type: none"> ▪ Accounting and audit of revenue ▪ Role and functions of AAO BSO ▪ SIO revenue 	<ul style="list-style-type: none"> - Lecture on power point - Case studies 	
Session IV		<ul style="list-style-type: none"> ▪ Case studies on loss of revenue 	<ul style="list-style-type: none"> - Case studies 	
9th day Session I	Defence Estates Organisation	<ul style="list-style-type: none"> ▪ Role & structure of Defence Estates organization, Cantt. Board 	<ul style="list-style-type: none"> - Lecture on power point 	Faculty from IDES
Session II		<ul style="list-style-type: none"> ▪ Role of AAO DEO vetting of lease agreements ▪ Cash assignment 	<ul style="list-style-type: none"> - Lecture on power point - Case studies 	
Session III Session IV	ARMES Expenditure	<ul style="list-style-type: none"> ▪ Significance of the report ▪ Various statements. ▪ Role of GE/ AAO GE/MO 	<ul style="list-style-type: none"> - Display of the various statements - Lecture 	
10th Day Session I & II	ARMES (Practical)	<ul style="list-style-type: none"> ▪ (Writing a review based on data contained in various statements) 	<ul style="list-style-type: none"> - Practical session 	
Session III & IV	Test / Quiz	<ul style="list-style-type: none"> ▪ 		

Recommended Readings: 1. MESR, OM Part-VIII, MES Precis, DWP, AAO GE (UA) Manual, MES Standing Orders.

Annex-III

**TRAINING PROGRAMME
IDAS Probationers –
Module- 'Stores ' Section
(7 Days)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Overview of Stores section – flowchart and interface	<ul style="list-style-type: none"> ▪ Role and functions – general ▪ Governing regulations ▪ Interface with Army – levels ▪ Also functions as IFA – brief 	<ul style="list-style-type: none"> - Lecture on Power point - Flow chart 	
Session II	AOC:Role	<ul style="list-style-type: none"> ▪ Structure & role of AOC organization ▪ Role & responsibilities ▪ AOC Establishment & units ▪ Role of CODs 	<ul style="list-style-type: none"> - Lecture on Power point - Flow chart 	From CMM Jabalpur
Session III & IV	AOC: inventory mgt	<ul style="list-style-type: none"> ▪ Inventory management in AOC ▪ Categorization of stores : class A & class B, warlike & nonwarlike ▪ ABC Analysis ▪ CP/LP Stores ▪ Supply chain management ▪ Provisioning & procurement procedures ▪ Technical terms used in provisioning ▪ Scaled/non scaled items, ISGs ▪ Indigenisation ▪ Budgetary control 	<ul style="list-style-type: none"> - Lecture on Power point - Discussion - Case studies - 	From CMM Jabalpur
2nd day Session I	Disposal of stores	<ul style="list-style-type: none"> ▪ Disposal of salvage/surplus stores, obsolete & obsolescent stores, fixation of RGP, auction through MSTC, recovery of sales tax from the buyer 	<ul style="list-style-type: none"> - Lecture on power point - Case studies - Discussion 	
Session II	Mock RGP Board	<ul style="list-style-type: none"> ▪ Practical 	<ul style="list-style-type: none"> - Practical Exercise 	
Session III	Role and responsibility of MFs Organisational structure and procurement and	<ul style="list-style-type: none"> ▪ Organisational structure of MFs ▪ Role and responsibility ▪ Procurement/ disposal procedure e.g. stores, cattle, output (products) 	<ul style="list-style-type: none"> - Lecture on power point - Discussion 	

	disposal procedure. MF – Salient features of accounts and their audit	<ul style="list-style-type: none"> ▪ etc. ▪ Placement of cash assignment 		
Session IV	Review of Annual Accounts of MF	<ul style="list-style-type: none"> ▪ Practical Session 	- Practical Exercise	
3rd day Session I	Role & structure of EME Workshops	<ul style="list-style-type: none"> ▪ Structure, role & functions of EME Workshops ▪ Procurement Procedure for spares and stores ▪ DGEME grants Case study 	<ul style="list-style-type: none"> - Lecture on Power point - Case study 	
Session II	Medical depots – structure, role, procurement procedure Case study – Medical purchases	<ul style="list-style-type: none"> ▪ Structure, role and functions ▪ Procurement procedure ▪ Short shelf life medicines ▪ Case studies - Medical purchases 	<ul style="list-style-type: none"> - Lecture on Power point - Case study 	
Session III	Scrutiny of contracts, payment of bills and post payment process and significance	<ul style="list-style-type: none"> ▪ Use of check list ▪ Flow of documents ▪ Role of EDP/ D section ▪ EM/ Security deposits ▪ Scheduling of Vrs. 	<ul style="list-style-type: none"> - Lecture on Power point - Flow chart 	
Session IV	CHT – purpose/ significance, role of DAD member in the board and payment procedure	<ul style="list-style-type: none"> ▪ Purpose and significance ▪ Various CFAs ▪ Powers during war/ Ops etc. ▪ Role of the DAD representative in CHT board 	- Lecture on Power point	
4th day Session I	Mock TPC	<ul style="list-style-type: none"> ▪ Hiring of CHT 	- Practical Exercise Role Playing	
Session II	ASC	<ul style="list-style-type: none"> ▪ Role and Functions and Structure of ASC (Army Hqrs, Command Hqrs, Area, Sub Area, Corps, Div level) ▪ Types of Stores –LP & CP ▪ Role of APO (Army Purchase Organisation) ▪ Inventory Management in ASC ▪ Reserves – What & Why 	<ul style="list-style-type: none"> - Lecture on power point - Flow Chart 	Faculty from ASC
Session III	ASC	<ul style="list-style-type: none"> ▪ ASC – Provisioning and Procurement Procedure ▪ Dry items, POL – CP ▪ LP on failure of Central Sources, issue of substitutes, Financial powers of CFAs at 	<ul style="list-style-type: none"> - Lecture on power point - Case study 	Faculty from ASC

		various levels		
Session IV	ASC	<ul style="list-style-type: none"> ▪ ASC –Fresh supplies Contracts ▪ POG, Milk, Fruits and Vegetables ▪ Assessment of requirement, ▪ Entitlements, issue of substitutes ▪ Basket rates, crop patters, catchment areas ▪ Genii of vegetables, citrus/non citrus fruit ▪ Schedule of percentages, factors governing contracts 	<ul style="list-style-type: none"> - Lecture on powerpoint - Case study 	Faculty from ASC
5th Day Session I	ASC	<ul style="list-style-type: none"> ▪ ASC – Fresh Supplies Contracts ▪ Meat, chicken, eggs, MOH ▪ Entitlements (SRS), ASC specifications, Packages available- Substitute items catchment areas ▪ Factors governing meat contracts, sources of supply 	<ul style="list-style-type: none"> - Lecture on powerpoint - Case study 	Faculty from ASC
Session II And Session III	ASC	<ul style="list-style-type: none"> ▪ Working out of Qtys, tendering action, role of tender opening board ▪ ASC Contracts-Periodicity, Short Term ▪ Preparation of CST ▪ Fixation of RRs ▪ Factors taken into account ▪ Pattern of demand and supply ▪ Contractors psychology ▪ Role of DAD Rep. ▪ Databank of Rates, LPRs Role of TPC/PNC, Recording of TPC/PNC minutes, Dissent note 	<ul style="list-style-type: none"> - Lecture on powerpoint - Case study 	
Session IV	Mock TPC	<ul style="list-style-type: none"> ▪ For procurement of meat items 	<ul style="list-style-type: none"> - Role playing 	
6th Day Session I	Negotiation	<ul style="list-style-type: none"> ▪ Negotiation skills – dos & don'ts ▪ What to negotiate 	<ul style="list-style-type: none"> - Lecture 	
Session II		<ul style="list-style-type: none"> ▪ Case study on procurement of fruit/veg. items 	<ul style="list-style-type: none"> - Case study 	

		▪		
Session III		▪ Recording of TPC/PNC minutes (Practical session)	- Practical session	
Session IV		▪ Case study on POG items	- Case study	
7th Day Session I		▪ Vetting of ASC Contracts ▪ Practical Session	-Practical exercise	
Session II	S&S Imprest	▪ S & S Imprest ▪ Salient features ▪ Placement of funds, recoupment of imprest, submission of accounts ▪ Audit and scrutiny of vouchers ▪ Adjustment and compilation ▪ Scheduling of vouchers (Flow Chart) ▪	- Lecture on power point - Case study	
Session III	S & S Imprest	▪ Practical Session	- Practical Exercise	
Session IV	Test	▪		

Recommended Reading: OM Part II Vol I, ASC Training Vol I & II, DGOS Technical Instructions 038, SAI, SRS, Govt Instructions on the subject, Defence Audit code.

Annex-IV

**TRAINING PROGRAMME
IDAS Probationers –
Module- 'Accounts' Section.
(5 Day Module)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st Day Session I	Role and functions of Accounts Section	<ul style="list-style-type: none"> ▪ Overview of Accounts Section 	<ul style="list-style-type: none"> - Lecture on Power Point - Flowcharts 	
Session II & Session III	Basics of Defence accounting	<ul style="list-style-type: none"> ▪ Concept of Receipts and charges ▪ Service/RDR heads/deduct heads ▪ Classification system-codification, punching medium ▪ Classes of vouchers ▪ March (Prem), March (Supplementary corrections), March (Final) ▪ Centrally controlled, Locally controlled, Factorised Heads ▪ Accounting and control system-Suspense heads as control points ▪ Defence cheque – on any treasury 	<ul style="list-style-type: none"> - Lecture on Power Point - Flowcharts - Display of PM format 	
Session IV	Issue of Defence Cheque and its linking and accounting	<ul style="list-style-type: none"> ▪ Case study on issue of fresh cheques/lost cheques/ missing cheques, cheques cancelled but paid 	<ul style="list-style-type: none"> - Case Study - Practical on preparation of PM for issue of fresh cheque 	
2nd Day Session I & Session II	Defence Proforma Account – agencies involved	<ul style="list-style-type: none"> ▪ Flow of documents, accounting entries significance of each stage – Audit & D sections, SBI/RBI/Other (Treasury), SBI (GAD), SBI (FPB), RBI (CAS), Accounts section. ▪ Focal Point Branch Scheme, DMS ▪ Origin and clearance 	<ul style="list-style-type: none"> - Lecture on power point - Flow charts - Display of cheque slip format - Formats of Registers be displayed - Display of scrolls and advices 	

		<p>and significance of balances in suspense account</p> <ul style="list-style-type: none"> ▪ Various documents and registers ▪ Significance of linking of paid cheques with Schedule-III ▪ Linking of DMROs with OMROs ▪ Reconciliation of debit & Credits with RDR compilation 		
Session III & Session IV	Preparation of PM – Practical session	<p><u>Credit Transactions</u></p> <ul style="list-style-type: none"> ▪ Adjustment of MRO by audit section ▪ Adjustment of Credit scrolls by Accounts Section ▪ Operation of RBI deposits ▪ Operation of RBI suspense unclassified <p><u>Debit Transactions</u></p> <ul style="list-style-type: none"> ▪ Issue of cheque by audit Section ▪ Adjustment of debit scroll by Accounts section ▪ Operation of RBI deposit head ▪ Operation of RBI Suspense unclassified ▪ 	<ul style="list-style-type: none"> - Practical Exercises - Discussion - Solution to be displayed on Power point 	
3rd Day Session I & Session II	Defence Exchange Account	<ul style="list-style-type: none"> ▪ What heads and situation ▪ Flow of documents, accounting entries, significance at each stage- Audit section (originator), Accounts section originator, EDP centre Meerut, Audit section (responder), Accounts section (responder) ▪ Origin and significance of balances in suspense accounts ▪ Live cases to be shown/discussed & practical session on preparation of DID 	<ul style="list-style-type: none"> - Powerpoint Presentation - Flow Chart - Display of DID Schedule format - Display of EDP Centre lists of outstanding DID Schedules 	

		schedule and response to DID schedule.		
Session III	Debt head Register and Review of Balances	<ul style="list-style-type: none"> ▪ Maintenance – significance ▪ Significance of review of balances ▪ Linkage with DID schedules, Adverse balances 	<ul style="list-style-type: none"> - Lecture on power point - Display of format of DHR 	
Session IV	Annual Review of Balances	<ul style="list-style-type: none"> ▪ Practical session 	<ul style="list-style-type: none"> - Practical Exercise - Interpretation of balances under various heads and report writing 	
4th Day Session I	Inter Departmental Settlement – Rlys, P&T, MEA, other civil ministries, State Govts.,	<ul style="list-style-type: none"> ▪ What situation ▪ Inward and Outward Settlement Account ▪ Flow of documents, accounting entries – significance at each stage ▪ Origin and significance of balances in suspense account ▪ Live cases to be shown/discussed 	<ul style="list-style-type: none"> - Lecture on power point - Flow Chart - Illustrations of accounting entries 	
Session II	Practical session on Inward Settlement Account	<ul style="list-style-type: none"> ▪ Accounting entries for credit and debit transactions by Audit Section ▪ Accounting entries by Accounts Section on receipt of clearance memo 	<ul style="list-style-type: none"> - Practical Session 	
Session III	Suspense Account	<ul style="list-style-type: none"> ▪ Origin and significance of balances in suspense accounts clearance ▪ Classified/unclassified ▪ Live cases to be shown and discussed 	<ul style="list-style-type: none"> - Lecture on Power point - Case Study - Discussion 	
Session IV	Budgetary control of LCH and factorised heads	<ul style="list-style-type: none"> ▪ Watching expenditure against allotment-charged expenditure ▪ Generating necessary financial reports 	<ul style="list-style-type: none"> - Lecture on Power point - Display of formats of reports 	

5th Day Session I	Monitoring mechanism	<ul style="list-style-type: none"> ▪ Monitoring mechanism in Accounts-MIS ▪ Focus areas to be monitored by a Group Officer ▪ Linkages with other sections 	<ul style="list-style-type: none"> - Lecture on powerpoint - Flow charts 	
Session II	Various compilations And their intent	<ul style="list-style-type: none"> ▪ Sectional compilation ▪ All India printed compilation ▪ Other MIS reports ▪ Importance of review of compilation : Points to be seen 	<ul style="list-style-type: none"> - Lecture on Power point - Display of list of common errors - Display of formats of reports 	
Session III	EDP, DDP role and significance	<ul style="list-style-type: none"> ▪ Automation in Accounts Section ▪ MEIT an overview 	<ul style="list-style-type: none"> - Lecture on Power Point - Flow Charts 	
Session III	Test	<ul style="list-style-type: none"> ▪ 		

Recommended Readings: Defence Accounts Code, OM Part-II Vol-I, Classification Hand Book, RDR Pamphlet.

Annex-V

**TRAINING PROGRAMME
IDAS Probationers –
Module- Pay, T & D Section.
(3 Days)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Overview of Pay Section in Regional Controller	▪	- Lecture on power point	
Session II		▪ Responsibilities of Executives, Role and functions of audit, TDS, Filing of Returns, Demand Registers, Linking of last charge, LPCs and DP Sheets/Cheque slips	- Lecture on power point - Display of formats of documents	
Session III		▪ Practical session – Audit of Pay Bills, Recovery of outstanding, demands, up-dation of Demand Registers	- Practical exercise	
Session IV	Pay Fixation	▪ Practical	- Practical exercise	
2nd day Session I	ACP – What & Why	▪ Various clarifications and their implications	- Lecture on power point	
Session II	Pension Papers	▪ Processing of pension papers	- Lecture on power point	
Session III	Fund Cell	Role & significance of fund cell Monitoring procedure ▪ Minimizing GP Fund complaints	- Lecture on power point - Case studies	
Session IV	Overview of "T" Section in Regional Controller	▪	- Lecture on power point	
3rd Day Session I	"T" Section	▪ Role and function of "T" Section ▪ Payment of various Advances ▪ ADRs – significance, maintenance, review etc., ▪ Payment procedure	- Lecture on power point - Flow chart - Display of formats of documents	
Session II	'Disbursement' Section	▪ Role and function of Disbursement – 'D' Section	- Lecture on power point - Flow chart	

		<ul style="list-style-type: none"> ▪ ECS & EFT ▪ Vigilance checks on dispatch of cheques ▪ (Correctness of addresses, complete address on cheque slips, checking of a few envelopes) 		
Session III	Office automation (MEIT)	<ul style="list-style-type: none"> ▪ Application to various sections ▪ Grey areas 	- Lecture on power point - Flow Chart	
Session IV	Test	<ul style="list-style-type: none"> ▪ 		

Recommended Readings:- OM Part-II Vol-I, FR & SR.

Annex-VI

**TRAINING PROGRAMME
IDAS Probationers –
Module- 'FA' Section including MIS**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Introduction	<ul style="list-style-type: none"> ▪ Role and functions ▪ Areas of inputs and possible interface 	<ul style="list-style-type: none"> - Lecture - Flow chart 	
Session II	Internal Audit Reporting	<ul style="list-style-type: none"> ▪ MFAI – significance, types of objections included, subsequent action ▪ AAC – significance, importance of different statements, reporting system ▪ IAR – purpose and importance, reporting system, points to be included etc. ▪ Role of FA section ▪ Case Studies on above topics 	<ul style="list-style-type: none"> - Lecture - Case studies - Handouts with formats 	
Session III				
Session IV				
2nd day Session I	Losses and regularization	<ul style="list-style-type: none"> ▪ Types of losses ▪ Determining of CFA ▪ Regularisation action ▪ Role of DAD- audit report. ▪ Case study 	<ul style="list-style-type: none"> - Lecture - Case study 	
Session II				
Session III		<ul style="list-style-type: none"> ▪ Case studies - Inventory management in CODs 	<ul style="list-style-type: none"> - Case Study 	
Session IV	Drafting of audit Reports	<ul style="list-style-type: none"> ▪ Language of audit objections & audit reports (with practicals) 	<ul style="list-style-type: none"> - Lecture - Practical exercise 	
3rd day Session I	Local Audit – planning and monitoring	<ul style="list-style-type: none"> ▪ Monitoring and approving of Local Audit programmes and Audit/ review/ cash inspection completion reports ▪ Fixation of audit mandays ▪ Action on Spl. Audit report 	<ul style="list-style-type: none"> - Lecture - Handouts 	
Session II	Special Audit and Super Review	<ul style="list-style-type: none"> ▪ Significance ▪ Frequency ▪ Reporting system ▪ Areas of concern 	<ul style="list-style-type: none"> - Lecture - Handouts 	

Session III	MIS	<ul style="list-style-type: none"> ▪ MPR ▪ MAR ▪ Other reporting system 	<ul style="list-style-type: none"> - Lecture - Handouts 	
Session IV	Test	<ul style="list-style-type: none"> ▪ 		

Recommended readings: ALAM Part-I & II, OM Part-II Vol-I, SAI, Defence Audit Code and FR Part-I Vol-I.

Annex-VII

**TRAINING PROGRAMME
IDAS Probationers –
Module- 'M' Section (2_Day_Module)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st Day Session I	An overview of 'M' Section	<ul style="list-style-type: none"> ▪ Role and function ▪ Significance ▪ Nature of payments 	- Lecture on Power point	
Session II	Audit and payment – various contingent/misc. claims and unit allowances	<ul style="list-style-type: none"> ▪ Nature of various contingent claims ▪ Misc. claims ▪ Unit allowances ▪ Salient features in audit 	- Lecture on Power point - Case studies	
Session III	Audit and payment – Various training grants	<ul style="list-style-type: none"> ▪ Types of training grants – ATG, ETG, FPTG etc., ▪ Significance of these grants ▪ Role of DAD in payment of the claims pertaining to them ▪ Procedure of payment 	- Lecture on Power point - Case studies	
Session IV	Post audit of vouchers	<ul style="list-style-type: none"> ▪ Nature of irregularities observed ▪ Case studies on post audit of training grants 	- Lecture on Power point - Case studies	
2nd Day Session I	Expenditure – Budget Monitoring	<ul style="list-style-type: none"> ▪ Ways and means of effective budget monitoring ▪ Role and purpose of it ▪ Flow of allocation and re-appropriation of funds ▪ Reporting system from DAD 	- Lecture on Power point	
Session II & Session III	Advances – Payment	<ul style="list-style-type: none"> ▪ Permanent advances ▪ Imprest account advances ▪ Recoupment, Accounting and adjustment procedure ▪ Foreign training allowances ▪ Case study 	- Lecture on Power point - Case studies	
Session IV	Test	<ul style="list-style-type: none"> ▪ 		

Recommended Readings: OM Part-II Vol-I, Unit Allowances, FR Part-I Vol-I.

Annex-VIII

TRAINING PROGRAMME
IDAS Probationers
Purchase Procedures and Contract Management
(One Day)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st Day Session I	Purchase Procedures	<ul style="list-style-type: none"> ▪ Approval of Necessity ▪ Qty & Specifications, ▪ Mode of tendering ▪ Vetting of TE ▪ Standard terms & Conditions of TE 	<ul style="list-style-type: none"> - Lecture on Power Point - Case studies 	
Session II	Purchase Procedures	<ul style="list-style-type: none"> ▪ Case Studies on areas dealt with in Session I 	<ul style="list-style-type: none"> - Case Study 	
Session III	Purchase Procedures	<ul style="list-style-type: none"> ▪ Role of tender opening board ▪ Preparation of CST, Two-part Bids, ▪ Role of TEC-Bill of materials ▪ Role of TPC/PNC ▪ Expenditure sanction, ▪ Vetting of draft supply orders 	<ul style="list-style-type: none"> - Lecture on Power Point - Case studies 	
Session IV	Purchase Procedures	<ul style="list-style-type: none"> ▪ Case studies on areas dealt with in Session III 	<ul style="list-style-type: none"> - Case study 	
2nd Day Session I	Post Contract Management	<ul style="list-style-type: none"> ▪ Post contract management ▪ DP Extension, levy/waiver of LD, ▪ Invoking option clause, risk purchase ▪ Forfeiture of security deposit ▪ Changes in taxes duties ▪ Change of consignee , Short closure, cancellation 	<ul style="list-style-type: none"> - Lecture on Power Point - Case studies 	
Session II	Post Contract Management	<ul style="list-style-type: none"> ▪ Case studies on areas dealt with in Session I 	<ul style="list-style-type: none"> - Case study 	
Session III	Vigilance Checks	<ul style="list-style-type: none"> ▪ CVC Guidelines on procurement 	<ul style="list-style-type: none"> - Lecture on Power Point - Case studies 	
Session IV	Test	<ul style="list-style-type: none"> ▪ 		

Recommended Readings: -DPM 2006, GFR 2005, CVC Guidelines and Financial Regulations.

Annex IX

**Training Programme
IDAS Probationers
PAO(ORs)
(2 Days)**

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st Day Session I	Overview of functioning of PAO	<ul style="list-style-type: none"> • Role and responsibilities of PAO(ORs) 	-Lecture on Power point -Flowcharts	
Session II	The concept of IRLA	<ul style="list-style-type: none"> • IRLA vs Pay bill system 	-Lecture on Power point -Flowcharts	
Session III	The computerization of PAO(ORs)	<ul style="list-style-type: none"> • Historical background • Batch Processing • On Line Transaction Processing(MEIT) 	-Lecture on Power point -Flowcharts	
Session IV	Electronic Data Processing	<ul style="list-style-type: none"> • Receipt of data • Batch Preparation • Data entry & Validation • Data processing 	-Lecture on Power point -Flowcharts	
2nd Day Session I	Introduction to Quarterly statement of Accounts(QSAs)	<ul style="list-style-type: none"> • Opening & closing of IRLAs • Abstract of Receipts & Charges • Reports & returns 	-Lecture on Power point -Flowcharts	
Session II	Functions of various sections of PAO(ORs)	<ul style="list-style-type: none"> • Imprest • Ledger Groups • CC • DOII Cell • OM X • Appendix 'J' 	-Lecture on Power point -Flowcharts -Case studies	
Session III	The Concept of Final Settlement	<ul style="list-style-type: none"> • Final Settlement of Accounts • NE Summary • LPC 	-Lecture on Power point -Flowcharts -Case studies	
Session IV	Test			

Recommended Reading:

1. ORs Pay System by RTC Bangalore
2. Workshop on ORs Pay System by CGDA's EDP Centre

Annex-X

Recommended duration of Regional CDA Section specific Module

Name of the Section	Existing duration (in days)	Proposed duration (in days)
E Section	8	10
Stores	5	7
AN	5	3
Pay,T & D	5	3
Accounts	5	5
M Section	3	2
FA	3	3
PAO	Nil	2
Purchase Procedure	Nil	2
Debriefing sessions	Nil	8
Total	34	45