**Training Module**

**Accounts Matters**

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| **Sessions**  | **Contents & Sequence** |
| **Day-1**  |
| Session - I & II(10.00 AM to 12.45 PM) | Basic Principles & some important terms of Government Account and Main Division of Government Account. |
| Budget |
| Central Govt. Accounts (Receipts and Payment) Rules, Inventory Control, Disposal of goods, Writing of losses |
| Session – III & IV(01.45 PM to 04.30 PM) | **Pay Structure & Allowances**Concept of Pay Bands, Grade payIncrements, Various components of PayAll pay related AllowancesDeductions from PayRecoveries & Court AttachmentsPreparation of Pay BillRole of DDO, Cashier & PAO in pay related matters |
| **Day-2**  |
| Session - I & II(10.00 AM to 12.45 PM) | **Pay Structure & allowance & CCS (RP) Rules 2012** **Fixation of Pay on:*** Direct recruitment
* Promotion
* Imposition of Penalty
* Deputation
* Re-employed Ex-servicemen
* Grant of MACP

Financial effects of Penalties |
| Session – III & IV(01.45 PM to 04.30 PM) | **Income Tax & TDS:*** Concept of Income Tax
* Income tax on salaries
* Permissible deductions on HRA & Transport Allowance
* Income tax on self-occupied & rented property
* Income tax on capital gains
* Rules relating to TDS
* Remittance of Income Tax
* Issue of Form-16
* Filing of Income Tax Return & Exemption on filing of Return
* Online filing of Income Tax Return
* Doubts & clarifications on Income Tax
* FAQ on Income Tax matters
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| **Day-3** |
| Session - I(10.00 AM to 11.15 AM) | **Determination of Pension & other Retirement Benefits:*** C.C.S. Pension Rules, 1972
* Pension
* Commutation of pension
* Retirement Gratuity
* Family Pension
* Death while in service
* Death Gratuity
* Invalid Pension
 |
| Session - II* 1. AM to 12.45 PM)
 | **New Pension Scheme, 2004:*** New Pension Scheme, 2004
* Benefits of Family Pension & Death Gratuity under NPS
* Leading a purposeful retired life
* UTGEGIS
* GPF/CPF
* Deposit Linked Insurance Scheme (DLIS)
 |
| Session - III(1.45 PM to 3.00 PM) | **Audit Report Compliance & Follow-up Action:*** Audit Replies
* Settlement of Audit Paras
* Role & Responsibility of DDO/HOO/HOD in Audit compliance
 |
| Session - IV(3.15 PM to 4.30 PM) | **Audit Report Compliance & Follow-up Action (Contd.)*** Recoveries to be effected in Audit compliance
* Role of CAG in Statutory Audit
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