**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 pay  Increments, Various components of Pay  All pay related Allowances  Deductions from Pay  Recoveries & Court Attachments  Preparation of Pay Bill  Role 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 |
| **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 |