

Committee on Public & Government Financial Management  
The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

# Training Programme for Staff of Commissionerate of Rural Development, Gujarat

(For Effective Implementation of Accounting Guidelines of Various Rural Development Schemes)

September 20 & 21, 2023 (Batch I)

DATES

October 3 & 4, 2023 (Batch II)

## VENUE

Vadodara Branch of WIRC of ICAI, ICAI Bhawan, Kalali - Tandalja Road, Atladra Baroda - 390012



**Training Duration:**  
2 Days



**Targeted Participants:**  
674+ Accounting Staff of Rural Development Agencies, Gujarat



**Mode:**  
Classroom  
(at ICAI Branches)



**Minimum Qualification:**  
Commerce Graduate



**Language:**  
Gujarati



**Timings:**  
10.00 am to 6.15 pm

## KEY HIGHLIGHTS

Understanding accounting of rural development schemes of Gujarat

Possible solutions to their schemes specific queries

Question & Answer session after each session



CA. Aniket Sunil Talati  
President, ICAI



CA. Ranjeet Kumar Agarwal  
Vice President, ICAI



CA. Kemisha Soni  
Chairperson, CPGFM, ICAI



CA. Prasanna Kumar D  
Vice-Chairperson, CPGFM, ICAI



CA. Rikin Patel  
Chairperson, Vadodara Branch of WIRC of ICAI

## PROGRAMME FACULTY



CA. Piyush Shah



CA. Nayan Kothari



Shri Anil Patel



CA. Farhad Wadia



CA. Arpan Dodia



Ms Pragna Rathawa



Shri Prashant Parmar

Jointly with: Commissionerate of Rural Development, Gujarat

DAY 1 – 20 <sup>TH</sup> SEPTEMBER, 2023	DAY 2 – 21 <sup>ST</sup> SEPTEMBER, 2023
10:00 AM – 10:30 AM Registration, Breakfast & Inaugural Session	10:00 AM – 11:00 AM <b>Introduction to Tally</b>
10:30 AM – 11:30 AM <b>Overview of Basics of Accounting</b>	<ul style="list-style-type: none"> <li>How is data stored in tally – fixed width &amp; de-limited concepts</li> <li>Understanding of Types of Vouchers in Tally (Cash Vouchers, Bank Vouchers, Journal Vouchers &amp; Other Vouchers)</li> <li>Cost Centre in Tally – What &amp; Why</li> <li>Opening a Company (schemes) in Tally</li> <li>Creating &amp; Altering ledgers and groups</li> </ul>
<ul style="list-style-type: none"> <li>All components of assets and liabilities</li> <li>What is Financial reporting</li> <li>What are the financial reports of an entity and how are financial reports prepared</li> <li>Interpreting financial Statement</li> <li>Bank Reconciliation Statements</li> </ul>	<b>Questions &amp; Answer Session</b>
11:30 AM – 1:00 PM <b>Overview of Basics of Auditing</b>	11:00 AM to 12:00 Noon <b>Passing entries in Tally</b>
<ul style="list-style-type: none"> <li>Segregation of duties: Concept of Maker – Checker and Approver</li> <li>Risks and Controls</li> <li>What are Vouchers supporting documents</li> <li>Books and records to be maintained by an entity</li> <li>Audit and Different types of Audits – Pre Audit, Internal Audit, RBIA of Schemes, Statutory Audit &amp; AG Audit</li> <li>Importance of IT Security and password controls</li> </ul>	<ul style="list-style-type: none"> <li>Receipt</li> <li>Payment</li> <li>Journal</li> <li>Expenses</li> <li>Closing Entries</li> <li>TDS Module – Entries and Reporting</li> <li>Printing of above Vouchers</li> <li>Preparation of Financial Statements</li> <li>Generating Reports in Tally &amp; Downloading to MS Excel</li> <li>Maintenance of Fund Flow of Schemes in Tally</li> <li>BRS in Tally</li> </ul>
<b>Questions &amp; Answer Session</b>	<b>Questions &amp; Answer Session</b>
1:00 PM – 2:00 PM Lunch Break	12:00 Noon to 1:00 PM <b>Introduction to MS-Excel</b>
2:00 PM to 4:00 PM <b>Financial aspects of implementation of:</b>	<ul style="list-style-type: none"> <li>Excel Functions including Pivot Table</li> </ul>
<ul style="list-style-type: none"> <li>National Rural Livelihood Mission</li> <li>Pradhan Mantri Awas Yojna – Grameen</li> <li>Sawachh Bharat Mission schemes</li> <li>Mahatma Gandhi National Rural Employment Guarantee Schemes, &amp;</li> <li>Pradhan Mantri Krishi Sinchayee Yojna 2.0 scheme (including pre-audit)</li> </ul>	<b>Questions &amp; Answer Session</b>
<b>Questions &amp; Answer Session</b>	1:00 PM – 2:00 PM Lunch Break
4:00 PM – 4:15 PM Tea Break	2:00 PM to 3:30 PM <b>Public Financial Management System (PFMS) (Concept + Practical aspects) And Single Nodal Agency (SNA)</b>
4:15 PM – 6:15 PM <b>Income from Salaries &amp; Income Tax</b>	Accounting for specific transactions
<ul style="list-style-type: none"> <li>Overview of TDS &amp; TCS provisions and its applicability on Government bodies</li> <li>Accounting for TDS (Sections 194 C, 194 J, 194 IA)</li> <li>Filing of returns</li> <li>TDS under GST</li> <li>Input Tax Credit</li> </ul>	<ul style="list-style-type: none"> <li>Year End Liability</li> <li>Contingent Liabilities</li> </ul>
<b>Questions &amp; Answer Session</b>	<b>Questions &amp; Answer Session</b>
	3:30 PM to 3:45 PM Tea Break
	3:45PM – 4:45 PM <b>EPF/ESI/Professional tax</b> (Organization perspective)
	<b>Questions &amp; Answer Session</b>