

Report on
TRAINING TO THE DEO (ACCTS.) ON BASIC ACCOUNTING PROCEDURE
AND MAINTENANCE OF PRIMARY BOOKS OF ACCOUNTS

AMA JANGALA YOJANA

A two-day residential training to the DEOs (Accts.) on Basic Accounting Procedure and Maintenance of Primary Books of Accounts under the project Ama Jangala Yojana was organized at OFSDS Conference Hall, Bhubaneswar during **16-17th October, 2019**. Twenty four participants, especially DEO (Accts.) and AJY coordinators across 23 AJY DMUs participated in the training. (Annex 'A')

The training was based on the following objective:

1. To orient the DMU level accounts staff of AJY on basic accounting procedure and maintenance of primary books of accounts under AJY-State Plan so that they will be able to update their knowledge on maintenance of records in more systematic manner.
2. To enhance the basic knowledge of accts. staff on TDS under Income Tax Act and GST Act.

Following resource persons facilitated the training program:

1. CA. Suhas Dey, SPM- Audit, OFSDS
2. Ch. Rabi Narayan Patro, Accts. Manager, AJY
3. Mr. Chinmaya Mishra, Accts. Manager, OFSDP-II

Prior to the training, a comprehensive module was prepared in consultation with the RPs and training coordinator, got approved by the PD and session plan was prepared accordingly (Annexure-B&C)

Day-1

On 16th October, at about 10 am, the process started with registration and distribution of training kits. The inaugural session started sharp at 10.30 am with a formal inauguration and welcome address by the Project Director Shri Lalit Kumar Tewari, IFS. In his address, the PD highlighted some of the important points as follows.

1. Cash book is category-A document notified by Government of Odisha.
2. There are two types of audit in OFSDS, one is Statutory Audit and another in AG Audit.
3. If the auditors' queries are not addressed satisfactorily on the spot, then it reflected in the audit para.

4. If any of the issues not resolved within this boundary, then it goes to Public Accounts Committee (PAC) which is a comprehensive process.
5. The PMU faces difficulty while consolidating and complying the accounts reports from the AJY divisions as some of the DMUs are not following the uniform formats, as observed.
6. Journal & General ledger are important records to maintain the accounts. In most of our DMUs, the journal and General ledger are not maintained properly.
7. The training is meant for strengthening the accounts persons under AJY (Statr Plan), especially to maintain uniform books of accounts (cash / bank book, General ledger etc) and preparation of final accounts.

After a round of self introduction by the participants, CA.Suhas Dey, SPM (Audit) informed the participants that the Statutory auditors have expressed their dissatisfaction regarding book keeping and maintenance of accounts and records at Division level. He also pointed out that tax to be deducted at source under the Income Tax Act and GST are not being properly deducted by all the DMUs.

Sri Bijay Ram Senapati, SMS (P&T) shared the objective, methodology and the session plan among the participants and some common minimum principles of effective learning.

A pre learning assessment was conducted in a formal way through printed questionnaires to assess the prior learning of the participants. There after the usual learning session started as per the session plan.

In the first technical session, CA. Suhas Dey explained the basic accounting principles in general and in context of AJY program (state plan) to the participants with clarification of their doubts and difficulties. Then he highlighted some of the theoretical aspects of maintenance of primary books of accounts such as, Cash book, Bank book, Journal book, General ledger and also how to prepare final accounts.

In the post lunch session, Mr. Chinmaya Mishra, Accts Manager (OFSDP-II) made a presentation on TDS under Income Tax Act following a presentation by Ch. R. N. Patro, Accts Manager, AJY on TDS under GST Act. At the end of the session, an open discussion for clearing the doubts on both the acts was facilitated by the resource persons.

Multiple Column Cash / Bank book format developed by the SPM (Audit) was explained to the participants which facilitates automatic preparation of trial balance by entering the receipts and payment amounts from Cash /

Bank book manually maintained by the respective DMUs. This was part of practical training scheduled on the 2nd day.

Day-2

As per the schedule, the participants reassembled at the training hall at about 10.00 am. The session started with recap of the learning from previous sessions. In the beginning of the day, the AJY team of PMU shared some important information among the participants pertaining to general and financial reporting.

All the participants were given soft copy of the Multiple Column Cash / Bank book format and they were asked to fill up the format by taking actual receipts and payments for the period from April to September 2019 as per manual Cash / bank book maintained. All the participants except the accountants of DMU Malkangiri and Rairakhol filled up the format and generated Trial Balance successfully. CA.Suhas Dey, SPM Audit highlighted his observations on the reports prepared by the participants, as follows-

1. Heads of accounts should be written clearly, should be uniform across DMUs and projects.
2. In the cashbook, the heads of accounts should be written first followed by the narration.
3. Cashbook to be maintained on daily basis, mandatory for all DMUs.
4. Copy of the bank reconciliation statement should reach PMU by 15th of the succeeding month.
5. General ledger is important for preparation of Trial balance, so proper maintenance of general ledger is important.
6. SPM (Audit) explained to the accounts that Multiple Column Cash/ Bank Book format is a tool to prepare Trial Balance and check arithmetical accuracy and is in addition to the books of accounts manually maintained at the DMUs.

In the concluding session, our esteemed Project Director Shri L. K. Tewari and Addl. Project Director Mrs Pusazhule Mekro addressed the participants and took a stock of the depth of learning by the participants through some questions. He also raised his concerns for the representatives from Malkangiri and Rairakhol for not bringing the cashbook, as per the instructions given by the PMU. At last the PD thanked the house for valuable active participation and effective learning.

The house was open for feedback/suggestions by the participants. Some of the feedback/suggestions are:

1. Periodical trainings for AJY staff need to be organized. The PD opined that trainings may be organized for AJY team periodically.
2. Due to frequent change in the GST more such training programme should be conducted, and should be practice oriented one.
3. Some of the DEO (Accts) informed that they are not allowed to maintain the project cashbook in their DMUs. The PD assured to talk to the DMU chiefs of the above DMUs.

The program closed after a vote of thanks by Mr. Bijay Ram Senapati, SMS (P&T) to all the participants and officials in the process to make the learning event a successful one.

Report By:

Mr. Bijay Ram Senapati

SMS (P&T), AJY