

“हर काम देश के नाम”



रक्षा लेखा विभाग(र.ले.वि.) मुख्यालय

DEFENCE ACCOUNTS DEPARTMENT (DAD) HEADQUARTERS

प्रशिक्षण एवंविकासकेन्द्र (सेन्ट्रड)

CENTRE FOR TRAINING AND DEVELOPMENT (CENTRAD)

NEAR ARMY BASE HOSPITAL, BRAR SQUARE,
DELHI CANTT.-110010

फोन/Ph : 011- 25682457, 25694268/98 फॅक्स/Fax : 011-25694308

ईमेल/E-mail :trgdiv- brar.cgda@nic.in



MOST IMMEDIATE

No: TD/3513/Trg/2022-23

Dated: 21st April, 2022

To

All PCsDA/CsDA

Subject: Workshop on Accrual Based Accounting System (ABAS) for LAOs.

The undersigned has been directed to intimate that the subject training program is being conducted by O/o the DGDE, Delhi Cantt through Video Conferencing on 22nd April 2022 as per their communication bearing No. 76/67/ABAS/C/DE/2021/Vol.II dated 18 April,2022 (Copy enclosed)


2. Since most of the Cantonment Board has shifted to Accrual Based Accounting System (ABAS) the competent authority has desired to nominate all officers and staff engaged in audit of Cantonment Board under your jurisdiction. List of nominated officers/staff may also be forwarded at CENTRAD above mail address.

3. The schedule of the workshop is enclosed for reference please. The link for Video Conferencing is as under:

Link:- meet.google.com/bcd-qiti-xef -


Friday, Apr 22, 2022 10:00 am to 05:00 pm | Contact person DGDE office - Sh Dharendra Tiwari [8010273472](tel:8010273472)

Co-ordinating officer for training at CENTRAD: Sh Satish Kumar AAO, 74284-07659


(Vinod Kumar)
ACGDA (Trg)

Copy to :

1. Officer Incharge - Alonwith with attachment for uploading on website please.
IT&S Section,(DAD HQrs)
2. Addl DG (Cantts) - For kind info please w.r.t. your above cited letter dated
O/o the DGDE, 18.04.2022.
Gol,MoD, Ulaan Batar Road, Delhi cantt


(Vinod Kumar)
ACGDA (Trg)

Dated: 18 April, 2022

To,

✓ CGDA (Training),
Govt. of India,
Ministry of Defence,
Ulaan Baatar Marg,
Delhi Cantt-110010

Sub: Training for Accrual Based Accounting System (ABAS) for LAOs.

Please refer to the discussion between Shri Satyam Mohan, DADG of the Dte General and Shri R.P. Singh, Joint CGDA, on the subject.

2. The 62 Cantonment Boards in the country have shifted their accounting system from single accounting system to Accrual Based Accounting System w.e.f. 01.04.2020, on implementation of Cantonment Board Account Rules, 2020. New Rules provide for complete shift from single entry cash based accounting to the accrual accounting as per the Mercantile System. The Cantonment Board accounting is now IT based cloud system through NIC cloud server.

3. To familiarise the auditors at local level with ABAS system, it is proposed to organise a workshop on ABAS module through VC on 22nd April 2022 from 10 AM onwards as per schedule enclosed. The workshop will be conducted by the Accounting Consultants who have been instrumental in developing the accrual system.

4. The VC link for the same will be mailed separately.

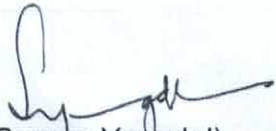
5. You are requested to instruct the controlling authorities to nominate all the concerned LAOs to attend the above mentioned training on the scheduled date and time. An officer of CGDA may also attend the workshop to coordinate between DGDE and faculty through NIDEM.

6. Please contact the following officers for any clarifications:

1. Neha Gupta, Joint Director NIDEM – Mobile No. (7354180580)

2. Daman Singh, Asstt. DGDE - Mobile No. (9654942233)

Encl: As above.


(Sonam Yangdol)
Addl DG (Cantts)
for DGDE

Copy to

1. Director NIDEM
2. Shri Jayant Gokhle, CA
3. Shri Kapil Agarwal, CA

} for information & necessary
action.

Training Structure For Proposed One-Day Training Session For LAOs

		Subject (and sub-topic)		Start time	– End Time
1		Brief introduction to accrual based accounting	45 Min	1000	1045
	1.1	Background for government prescribing accrual accounting			
	1.2	Implementation of Accrual Accounting in CB			
2		Conceptual view of accrual accounting	45 Min	1045	1130
	2.1	Departure from current government accounting system (which is cash based)			
	2.2	Impact of migration to accrual based accounting - on financial systems and audit			
		TEA BREAK	20MIN	1130	1150
3		Overview of CBAR (also comparison to NMAM prescribed by MoUA)	100 min	1150	1330
	3.1	structure of function codes and object codes, coding system used			
	3.2	structure and outline of CBAR			
	3.3	output / statements generated from accrual based accounts			
	3.4	controls prescribed in CBAR & Audit & validation aspects			
		LUNCH BREAK	1 HOUR	1330	1430
4		Overview of the ABAS (MAINET) System	75 min	1430	1545
	4.1	Introduction to System Capabilities & Controls			
	4.2	Audit trails & Audit perspective about the system			
		TEA BREAK	15 MIN	1545	1600
5		Provision regarding Budget - in CBAR	60 min	1600	1700
	5.1	Overview of Process & controls			
	5.2	Audit Aspects of Budget & System outputs from ABAS			