



कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी)-I, म.प्र.
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क्रमांक/नि.वि.1/समूह-4/का.आ./134

दिनांक 21 .09.2023

कार्यालय आदेश

इस कार्यालय में नव नियुक्त परिवीक्षाधीन संभागीय लेखापालों को दिनांक 1.10.2023 से 15.8.2024 तक की अवधि में निम्नानुसार प्रशिक्षण दिया जाना है:-

सरल क्रमांक	प्रशिक्षण का विवरण	प्रशिक्षण की अवधि	प्रशिक्षण की तिथियां
1	सैद्धांतिक प्रशिक्षण	3.5 माह	1.10.2023 से 15.1.2024 तक
2	निर्माण लेखा अनुभागों में	1.5 माह	16.1. 2024 से 29.2.2024 तक
3	निधि अनुभागों में	½ माह	1.3.2024 से 15.3.2024 तक
4	लेखा परीक्षा कार्यालय में कास/केप अनुभागों में प्रशिक्षण	4 माह	16.3.2024 से 15.7.2024 तक
5	पेंशन	1 माह	16.7.2024 से 15.8.2024 तक

इसी अनुक्रम में 3.5 माह का सैद्धांतिक प्रशिक्षण (विस्तृत विवरण एनेक्सर- I एवं एनेक्सर- II में दर्शाया गया है) संलग्न सूची में दर्शाये परिवीक्षाधीन संभागीय लेखापालों को, उनके पर्यवक्षकों द्वारा दिया जावेगा।

(प्राधिकार:- प्रधान महालेखाकार (ले/ह) प्रथम के आदेश दिनांक 20.9.2023)

उप महालेखाकार (निर्माण लेखा)

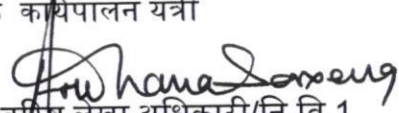
दिनांक 22 09.2023

पृ.क्रमांक/नि.वि.1/समूह-4/का.आ./डी- 1205

प्रतिलिपि:- सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. सचिव, प्रधान महालेखाकार (ले/ह) प्रथम, म.प्र. लेखा भवन, झांसी रोड, ग्वालियर।
2. उप महालेखाकार (प्रशासन), कार्यालय प्रधान महालेखाकार (ले/ह)- प्रथम, म.प्र. लेखा भवन, झांसी रोड ग्वालियर।
3. वरिष्ठ उप महालेखाकार (प्रशासन) कार्यालय महालेखाकार (ले.प.)-द्वितीय,म.प्र. भोपाल।
4. वरिष्ठ उप महालेखाकार (प्रशासन) कार्यालय प्रधान महालेखाकार (ले/ह)- द्वितीय, म.प्र. लेखा भवन, झांसी रोड, ग्वालियर।
5. वरिष्ठ लेखा अधिकारी/निधि विविध-2 (स्थानीय)।
6. वरिष्ठ लेखा अधिकारी/निर्माण लेखा (स्थानीय)।

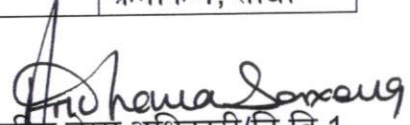
- ✓7. संबंधित परिवीक्षाधीन संभागीय लेखापालों को पालनार्थ ।
- ✓8. संबंधित सुपरवाईजर ।
- ✓9. सम्बंधित परिवीक्षाधीन संभागीय लेखापालों/ सुपरवाईजर के कार्यपालन यंत्री
10. कार्यालय आदेश नस्ती ।


वरिष्ठ लेखा अधिकारी/नि.वि.1

परिवीक्षाधीन संभागीय लेखापालों की सूची | (जिन्हें दिनांक 1.10.2023 से दिनांक 15.8.2024 तक प्रशिक्षण दिया जाना है)

क्रमांक	परिवीक्षाधीन संभागीय लेखापाल का नाम	संभाग का नाम	सुपरवाइजर का नाम एवं पदनाम सर्व श्री	संभाग का नाम
1	श्री शिखर श्रीवास्तव	लोक स्वास्थ्य यांत्रिकी संभाग, निवारी	सुनील कुमार, सं.ले.अ.-2	जल संसाधन संभाग, निवारी
2	श्री भूपत सिंह	रानी अवन्ती बाई सागर, नहर संभाग, नरसिंहपुर	मोहम्मद नूरे आलम अंसारी, सं.ले.अ.-1	लोक स्वास्थ्य यांत्रिकी संभाग, नरसिंहपुर
3	श्री अजय सिंह पटेल	डी.जी.डब्ल्यू.एस.संभाग क्रमांक-3, सागर	विनोद चन्द्र सिंह, वरि. सं.ले.अ	लोक निर्माण संभाग क्रमांक-1, सागर
4	श्री सुनील सिंह	ग्रामीण यांत्रिकी सेवा संभाग क्रमांक-2, रीवा	विवेक मिश्रा, सं.ले.अ.-2	लोक निर्माण विभाग सेतु निर्माण संभाग, रीवा
5	श्री भूपेन्द्र सिंह राजावत	ग्रामीण यांत्रिकी सेवा संभाग, दमोह	सचिन्द्र फिलीमोन, वरि. सं.ले.अ	जल संसाधन संभाग, दमोह
6	श्री आनंद कुमार	जल संसाधन संभाग, भिंड	धारा सिंह मीना, , सं.ले.अ.-1	लोक निर्माण विभाग (भ./प.) संभाग, भिंड
7	कु.गति	नर्मदा विकास संभाग क्रमांक -9, मैहर, सतना	सुरजीत सिंह गंगवार, सं.ले.अ.-2	पुरवा कैनाल संभाग क्रमांक-2, सतना
8	कु.रिया गौतम	डी.जी.डब्ल्यू.एस.संभाग क्रमांक-6, खंडवा	धर्मीलाल मीना, , सं.ले.अ.-2	लोक स्वास्थ्य यांत्रिकी संभाग, खंडवा
9	श्री अनिरुद्ध कुमार सिंह	जल संसाधन विभाग, कोलार नहर संभाग क्रमांक-2, नसरुल्लागंज ,सिहोर	मोहम्मद मेंहताब अहमद, सं.ले.अ.-1	लोक निर्माण विभाग, संभाग सिहोर
10	श्री अजीत वर्मा	महान केनाल संभाग, जल संसाधन विभाग, सीधी	सुमति कुमार, सं.ले.अ.-1	लोक निर्माण विभाग, संभाग क्रमांक-1, सीधी
11	श्री संदीप राहार	गाँधी सागर डैम संभाग, गाँधी सागर, मंदसौर	पवन कुमार विजय, सं.ले.अ.-1	लोक स्वास्थ्य यांत्रिकी संभाग, मंदसौर

12	श्री अमित कुमार	ग्रामीण यांत्रिकी सेवा संभाग, अशोकनगर	जगदीश चन्द्र नागर, सं.ले.अ.-2	लोक निर्माण विभाग (भ./प.) संभाग, अशोकनगर
13	श्री नीरज कुशवाह	रानी अवन्ती बाई सागर, नहर संभाग क्रमांक-2, गोटेगांव, नरसिंहपुर	पुनीत शर्मा, सं.ले.अ.-2	ग्रामीण यांत्रिकी सेवा संभाग, नरसिंहपुर
14	श्री मनीष कुमार वर्मा	लोअर सिंहावल कैनाल, संभाग, चुरहट, सीधी	सुमति कुमार, सं.ले.अ.-1	लोक निर्माण विभाग, संभाग क्रमांक-1, सीधी


वरिष्ठ लेखा अधिकारी/नि.वि.1

Syllabus, Schedule and Course Content for Induction Training of Divisional Accountants

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
			Inauguration	
DAY 1	1, 2 & 3	An introduction to the roles and responsibilities of Divisional Accountant in the broader background of the Department	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures ¹	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures
	4	Position of CAG as per the Constitution of India	Articles 148-151 of the Constitution of India	Constitutional provisions on CAG-Article 148-151
DAY 2	1 & 2	FRSR- Part-1: Definitions, Pay Rules and Exercises Leave Rules	FRSR- Part-1: Definitions, Pay Rules and Exercises CCS (Leave) Rules, 1972	FRSR-Definitions, Pay Rules CCS (Leave) Rules, 1972
	3 & 4	Ethics and Etiquette An overview of CCS (Conduct) Rules, 1964 and CCS (CCA) Rules, 1965 in guiding official and personal conduct. General Administrative Rules (Do's and Don'ts)	An overview of significant rules in CCS (Conduct) Rules, 1964 and CCS (CCA) Rules, 1965 in guiding official and personal conduct and general awareness of the other rules therein. General Administrative Rules (Do's and Don'ts) Ethics and Etiquette in dealing with stakeholders, protocols for handling RTI queries Precautions in use of social Media	Ethics and Etiquette, CCS (Conduct) Rules, 1964 - Rules 3, 3A, 5, 7, 8, 9, 11,12,13,15,15A,16,17,18,20,21,22, Rules 10, 11 and 20 of CCS (CCA) Rules, 1965

¹ Explaining structure of this training programme and about RTI as also an overview of CAG of India and Indian Audit and Accounts Department, including reference to relevant manuals and guides. -Explaining structure of this training programme and about RTI: Introduction to CAG of India and Indian Audit and Accounts Department. A view of website of CAG. Mandate, Vision, Mission and Core Values. Brief history of the department- A glimpse of the contents of the online books- Analytical History and Thematic History of CAG. Our products, resources and administrative matters hosted on website; Hierarchy and functional wings at HQ; Hierarchy and organisational set up in Divisional Accountant/ DAO cadre, promotion, recruitment rules-MSO (Admn.)-Vol. 3, departmental examinations and career progression in the cadre - MACPS, incentives for qualifications; APAR, List of guiding law, mandate and documents-Constitution of India, CAG's DPC Act, 1971, Regulations of Audit and Accounts 2007, MSO (A&E), Special Status of the cadre being associated with State Government - Applicability of rules on Pay, entitlements and procedures, general awareness of FRSR, GFR, Ministry of Finance's Manuals of Procurement, GAR, RPR, DFPR, CPWA Code, Schedule of Rates, CVC-role in Procurement, Vigilance Manual, indication of similar rules of individual states, basic awareness about purpose of MSO (Admn.)-Vol.1, 2, HQ Manual of Office Procedure, CSMOP Vol.13 and 14, eCSMOP and concept of eoffice.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 3	1	Duties & Functions of Divisional Accountants and examination of records	Duties & Functions of Divisional Accountants Records connected with work in the division office. Objection Book Revised Form 51 Monthly accounts (Meaning, when to submit to AG (A&E), various forms included in monthly accounts, significance) Deposits and advances registers (significance)	Duties & Functions of Divisional Accountants Records connected with work in the division office. DA Diary Monthly accounts (Meaning, when to submit to AG (A&E), various forms included in monthly accounts, significance) Deposits and advances registers (significance)
	2	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriation	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriation	Budgetary provisions for works
	3 & 4	Accounts of Public Works and Accounts	Chapter 8 of MSO (A & E) Vol.1 and Para 4.2, Chapter 10, Para 24.2.3 of CPWA Code	Chapter 8 of MSO (A & E) Vol.1 and Para 4.2, Chapter 10, Para 24.2.3 of CPWA Code
DAY 4	1	Highlights of CPWD Manual & CPWA Code	Highlights of CPWD Manual & CPWA Code	CPWD Manual & CPWA Code
	2	Law of Contracts Arbitration and Conciliation	Contract Act, 1872 Arbitration and Conciliation Act, 1996	Contract Act, 1872 Arbitration and Conciliation Act, 1996
	3	Technical sanction, administrative approval and bill of quantity Types of contract	Technical sanction, administrative approval and bill of quantity Types of contract	Technical sanction, administrative approval and bill of quantity Types of contract
	4	Overview of the process of Preparation and Evaluation of tenders	Overview of the process of Preparation & Evaluation of tenders; preparation of comparative statements & negotiation with bidders.	Awareness of Ministry of Finance's Manuals on Procurement of Goods, Services (2017) and Works (2019), Awareness of Departmental and CVC Manuals and instructions on tenders and assessment of bids.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 5	1 & 2	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types
	3 & 4	Pre-qualification bids and notice inviting tenders Two bid tendering system Procedure involved in online/global tenders	Pre-qualification bids & notice inviting tenders Two bid tendering systems Procedures involved in online global tenders Examples	Departmental and CVC Manuals and Instructions on pre-qualification, two bid system and global tenders Awareness of provisions in Ministry of Finance's Manual on Procurement of Goods (2017)
DAY 6	1	Sale of Tender documents and their accounting Collection of EMD & Performance Guarantee and refund of EMD	Sale of tender documents & their accounting; Collection of EMD and Performance guarantees at the time of tender/ award When is EMD refunded – procedure for refunds.	Sale of Tender documents and their accounting Collection of EMD & Performance Guarantee and refund of EMD
	2	Secretarial aspects of Tender Evaluation committee meeting Case studies	Secretarial aspects of tender Evaluation committee meetings – procedures involved in convening meetings – preparation of agenda – recording minutes of meetings- recording approval. Disapproval/ disclaimer of opinion on proposals in various records – recording partial approval related to applicable aspects only etc Case studies	Secretarial aspects of Tender Evaluation committee meeting

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	3 & 4	Soft Skills	Communication and Motivation/ Soft Skills/ Team-Building/ Site Visit (With Role Play/Exercises/Group activities)	Soft Skills
	1 & 2	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids
DAY 7	3 & 4	<p>Discussion of important accounting terms</p> <p>Assessing experience and adequacy of technical Infrastructure/ manpower of the contractor</p> <p>Case Studies</p>	<p>Discussion of terms, annual financial turnover; financial statements – Profit & Loss Account, Balance Sheet; Bids, Final Bids, Technical Bids; Bidding capacity; Works done.</p> <p>How to assess bidding capacity based on turnover and works done</p> <p>Assessing Experience of contractors in execution of specific work and similar projects – determining the adequacy of documents furnished for this purpose – how to evaluate such documents</p> <p>Case Studies</p> <p>Assessing adequacy of technical infrastructure and technical manpower of the contractor; Assessing bidding capacity based on turnover and work done – determining for this purpose – how to evaluate such documents</p> <p>Case Studies</p>	<p>Awareness of Ministry of Finance's Manuals on Procurement of Goods, Services (2017) and Works (2019), Awareness of Departmental and CVC Manuals and instructions on tenders and assessment of bids</p>

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 8	1 & 2	CVC guidelines on tendering process & award of contracts Discussion of practical cases/case Laws	CVC guidelines on tendering process & award of contracts including negotiation/post tender negotiation & tender conditions etc. Discussion of practical cases/case Laws	CVC guidelines on tendering process & award of contracts
	3 & 4	How to detect collusion/cartel formation of tenders – what are the red flags Case Study	Introduction to Competition Commission of India How to detect collusion/cartel formation of tenders – what are the red flags Case Study.	Introduction to Competition Commission of India How to detect collusion/cartel formation of tenders – what are the red flags Case Study
DAY 9	1 & 2	Practical session on tender evaluation, award of work in PWD Discussion on Audit Observations relating to Works Audit	Practical session on actual procedure for tender evaluation, award of work in PWD with examples. Discussion on Audit Observations relating to Works Audit	Practical session and Group Discussion
	3 & 4	Contract management Checks during Implementation of contract	Contract management Contract documents Checks during implementation of contract Evaluation of performance vis-à-vis payment	GFR 2017-Chapter 8, Awareness of Departmental and CVC Manuals and instructions on Contract Management and safeguards on payment
DAY 10	1 & 2	Measurement of work Case Study Initial records maintenance of measurement books	Measurement of work – how measurements are made, how they recorded. Measurement books, How to read a measurement book Case Study	Departmental instructions on Measurement of work Measurement books

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	3 & 4	Types of bills & Payments Deductions from bill after RA bills Refund of Performance Guarantee	Types of bills & Payments RA Bills (including first RA bill, final bill) Deductions from bill after RA bills Refund of Performance Guarantee	Departmental provisions on RA Bills (including first RA bill, final bill) Deductions from bill after RA bills Refund of Performance Guarantee
DAY 11	1 & 2	Taxes, Income Tax & GST	Tax implications – Income Tax, GST, TDS	Tax implications of contracts- Income Tax, GST, TDS
	3 & 4	Asset/register	How to prepare and maintain Asset register – Steps/ Procedures – Discussion on Examples/formats of an Asset Register	Departmental instructions on Asset register
DAY 12	1 & 2	MS Word	Basic practice of MS-Word	Introduction to MS Office
		MS Excel	Basic practice of MS-Excel	
	3 & 4	Test and Group Discussion on the training, Feedback, Evaluation and Valediction		

References:

1. Constitution of India
2. CAG's DPC Act, 1971
3. Draft Schedule for Induction Training of Auditors and Accountants (RTI, Mumbai-2020)
4. Introductory and Overview sessions of DRAAO Induction Training (2019-20)
5. List of duties prescribed by HQ- Duties of Divisional Accountant enclosed to HQ e-mail dated 4 June 2020-12:13 pm,
6. MSO (A&E) Vol.1
7. GFR, 2017
8. CPWA Code
9. Views of user offices and other RTIs
10. RTI, Nagpur's course schedule for Divisional Accountants-Regular
11. RTI, Nagpur's course schedule for Divisional Accountants-Secretarial and other advanced roles
12. Syllabus of DA Grade Examination as given in Chapter 7 of MSO (Admn.) Vol.1
13. Information on website of A & E West Bengal and PDAC, Kolkata on Divisional Accountants' training
14. Information on websites of AG, Himachal Pradesh and AG, Gujarat on Divisional Accountants' examination –
15. Feedback of training for DAOs/DAs in RTI, Mumbai (March 2020)

Pranav Sanyal
Sr. Accounts Officer / WM-I

Annexure-II

प्रशिक्षण दिनांक 1.10.2023 से 15.1.2024

1. Precis, Essay & Grammar.
2. Book Keeping
3. PWD (Practical)
4. PWD (Theory)
5. FRs & SRs
6. Government Accounting
7. Public Works Audit
8. Public Works Account

Note:- Syllabus as Given in Chapter 7 of MSO (Admn.) Vol.1. Chapter 7 available on CAG's website.


Sr.Accounts Officer/WM-I