



महालेखाकार (ले० एवं ह०) का कार्यालय, बिहार, पटना
OFFICE OF THE ACCOUNTANT GENERAL (A&E), BIHAR, PATNA

F. No.- W.M.-III/2023-24/Trg. Prog./51

Date:- 15.02.2024

Office Order

As ordered by the Accountant General (A&E), Bihar, Patna, a theoretical and practical training programme for newly recruited Divisional Accountants (Prob.) has been scheduled from 19/02/2024 to 09/08/2024.

During the period of training, Divisional Accountants (Prob.) will continue to draw their pay & allowances from the Divisions they are presently posted. Since the period of training will be treated as duty for all purposes, pay and allowances may be released by the Executive Engineer every month only after receipt of the Absentee Statements of the Divisional Accountants (Prob.) from the Controlling Section of the O/o the Pr. A.G.(A&E), Bihar, Patna. T. A. and D.A. of trainees will be regulated as per T. A. Rules of Bihar State Government. During the period of training no kind of leave except casual leave (on receipt of casual leave balance report from the Executive Engineers) can be sanctioned by the Group Officer. After the completion of training they will be relieved by the Branch Officer under whom the training is given in the O/o the Pr. Accountant General (A&E), Bihar, Patna, to report to their respective Divisions.

A list of nominated Divisional Accountants (Prob.) for participating in the said training programme as Annexure 'A' & a list, depicting duration and place of training, is enclosed herewith as Annexure- 'B'.

All concerned Divisional Accountants (Prob.) as per annexure 'A' are directed to report on the scheduled date and place for undergoing the said mandatory training programme.

Encls:- As above.

Sd/-

**Dy. Accountant General (Works)
Bihar, Patna**

Memo No. - F. No.- W.M.-III/2023-24/Trg. Prog./664

Date: 16.02.2024

Copy forwarded for kind information & necessary action to:-

1. The Secretary to the A. G. (A&E), Bihar, Patna.
2. The Secretary to the A. G. (Audit), Bihar, Patna.
3. PA to the Dy. A. G. (Admn.), O/o the A. G.(A&E), Bihar, Patna.
4. Concerned Executive Engineers with the request to relieve the Divisional Accountant (Prob.) as per Annexure -"A", from the Division in the light of this office order uploaded on the official website in time along with his casual leave account accordingly, so that he/she may report to the proper place of training in time. If he/she fails to turn up for training, no further chances for training will be given to the Divisional Accountant (P).
5. Concerned Divisional Accountant (Prob.) as per Annexure - "A". He/She is directed to download this office order and to request the concerned Executive Engineer to relieve him/her and also directed to report on the date and to the place of training.
6. The concerned Treasury Officers for information and necessary action.
7. Local WM-II Section.
8. Office Website.

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**Sr. Accounts Officer
Bihar, Patna**

ANNEXURE-A (20 CGL-2021)

DETAILS OF CANDIDATES SELECTED AS DIVISIONAL ACCOUNTANT THROUGH COMBINED GRADUATE LEVEL EXAMINATION 2021 ALONG WITH MUTUALLY TRANSFERRED DA WHO ARE REQUIRED TO BE IMPARTED THEORITICAL AND PRACTICAL TRAINING THROUGH YOUR SECTION IS AS FOLLOWS :-

SN	NAME	DATE OF BIRTH	RANK	E-MAIL ID	FATHER'S NAME	MOBILE NO.	DOJ	PLACE OF POSTING
1	SANJEEV KUMAR	04.04.2000	31	sanjeevkumarbkj7@gmail.com	BRIJ BIHARI SINGH	7260997356	31.07.2023	IRRIGATION MECHANICAL DIVISION,AURANGABAD
2	RANJIT KUMAR	05.03.1999	281	ranjitjimi0510@gmail.com	FULESHWAR SAH	9664028196	19.07.2023	NORTH KOEL CANAL DIVISION,AMBA,AURANGABAD
3	PRATEEK VATS	15.09.2001	372	prateekchauhan1252@gmail.com	MANOJ KUMAR SINGH	8340473281	02.08.2023	NORTH KOEL CANAL DIVISION,MADANPUR,AURANGABAD
4	GYAN RANJAN KUMAR	25.12.2000	387	gyanranjankumar2512@gmail.com	DAYANAND PRASAD	9006212691	09.08.2023	QUALITY CONTROL (IRRIGATION CREATION) DIVISION,AURANGABAD
5	BLOOMY NITYA	20.12.1995	660	bloomy0913nitya@gmail.com	N N MANDAL	9654820913	19.07.2023	NORTH KOEL DAM & BARRAGE DIVISION,MOHAMMADGANJ,AURANGABAD
6	AMIT KUMAR YADAV	02.02.1997	1199	avamit7870@gmail.com	RAMJI YADAV	8340557881	08.08.2023	PUBLIC HEALTH (MECHANICAL),DIVISION,BHAGALPUR
7	ARVIND KUMAR	04.04.1995	1479	arvindkumar_chkl@gmail.com	RAM AYODHYA SAH	9855621904	21.08.2023	ELECTRIC WORKS DIVISION (BCD),DARBHANGA
8	SHAKTI VIKASH TRIPATHI	31.12.2000	1731	shaktiwarikld@gmail.com	KRISHNA PRASAD TRIPATHI	8707240192	31.07.2023	RURAL WORKS DEPARTMENT,REGIONAL LABORATORY,DARBHANGA
9	ANKIT KUMAR SAWANT	01.05.1990	3059	ankit_sawant001@gmail.com	RAMDEO PASWAN	9523531288	24.07.2023	TIRHUT CANAL DIVISION,CHAKIA,EAST CHAMPARAN
10	KUNAL	18.05.1999	4546	kunalkorij@gmail.com	NAND KISHOR	8459153965	05.09.2023	GHORA SAHAN CANAL DIVISION,RAXAUL,EAST CHAMPARAN
11	VISHNU MEENA	10.10.1995	5064	vishnuadmeena@gmail.com	JAGDISH PRASAD	7976357618	07.08.2023	POON-POON BARRAGE DIVISION-1,GOH,GAYA,PIN-84203
12	MANJEET SINGH MANN	28.11.1991	5833	manjeetsinghmann91@gmail.com	OM KUMAR	8949486525	07.08.2023	MINOR IRRIGATION DIVISION,KATI HAR

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ST-A.O/WM-11

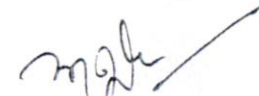
CGL (2022)

DETAILS OF CANDIDATES SELECTED AS DIVISIONAL ACCOUNTANT THROUGH COMBINED GRADUATE LEVEL EXAMINATION 2022 ALONG WITH MUTUALLY TRANSFERRED DA WHO ARE REQUIRED TO BE IMPARTED THEORITICAL AND PRACTICAL TRAINING THROUGH YOUR SECTION IS AS FOLLOWS :-

SN	NAME	DATE OF BIRTH	RANK	E-MAIL ID	FATHER'S NAME	MOBILE NO.	EXTENSI ON GRANTED	DOJ	PLACE OF POSTING
1	ASHWINI KUMAR	17.12.1994	66	ashwinikmr26@gmail.com	SURYA NARAYAN SINGH	8797920705		06.10.2023	MINOR IRRIGATION DIVISION, CHAPRA
2	PIYUSH	20.12.1995	175	dpiyush535@gmail.com	YOGENDRA KUMAR DUBEY	7004478705	YES, UP TO 30.01.2024		
3	KUNAL DIXIT	10.01.1998	306	kunaldixit007.kd@gmail.com	VIJAY DIXIT	9525965814		25.10.2023	SONE HIGH LEVEL CANAL DIVISION, AURANGABAD, PIN-
4	MANISHEK KUMAR	20.05.2001	362	adityamani868646@gmail.com	JAI PRAKASH SINGH	6200120041		27.10.2023	DURGAWATI DAM DIVISION -2, BHIRTRIBANDH, ROHTAS
5	MASHUM VINAY	13.08.1998	375	mashukmashum@gmail.com	BINAY KUMAR SINHA	8969791966		05.10.2023	BUILDING DIVISION NO.2, MUZAFFARPUR AT SHEOHAR
6	DIPU KUMAR SINGH	10.09.1999	379	dipukumarsingh723@gmail.com	CHANDRASHE KHAR SINGH	7479519825		21.11.2023	FLOOD CONTROL DIVISION, SAMASTIPUR
7	RAUSHAN KUMAR SINGH	11.11.1995	533	raushankumarsingh172@gmail.com	JITENDRA KUMAR SINGH	8210282820		30.10.2023	SARAN CANAL DIVISION, MIRGANJ, CAMP- BHORE, GOPALGANJ, PIN-841426
8	DEEPAK KUMAR	20.06.1996	545	anuragprasad@gmail.com	JITENDRA PRASAD	7992295469		16.11.2023	IRRIGATION (MECH) DIVISION, BIRPUR, SUPAUL
9	AMIT KUMAR	15.03.1995	550	imamit153@gmail.com	MANOJ KUMAR SAHU	9709850242		23.11.2023	IRRIGATION DIVISION, SAHARSA
10	RESHU RAUSHAN	10.01.1998	559	reshuraushan66@gmail.com	AMAR KUMAR SRIVASTAVA	8863865784		29.12.2023	PUBLIC HEALTH (MECHANICAL) DIVISION, SASARAM, ROHTAS
11	BHANU KUMAR	05.02.1997	638	bhanukumarphy97@gmail.com	VIJAY CHOUDHARY	8521748879		29.12.2023	SIKRAHANA EMBANKMENT DIVISION, MOTIHARI, PIN-845401
12	DEEPAK KUMAR	14.10.1997	649	kumardeepak723210@gmail.com	SIDHNATH SINGH	7461835979		20.10.2023	IRRIGATION DIVISION, LAKSHMIPUR, JAMUI, PIN-811312
13	SUMIT KUMAR	28.02.1995	850	sumitkumar1551@gmail.com	RAMSHANKAR SINGH	6200236160	YES, UP TO 30.01.2024		
14	MANISH KUMAR	25.11.1997	1235	mkkkr954635@gmail.com	SURESH PRASAD	7979701640		17.10.2023	IRRIGATION DIVISION, NAWANAGAR, BUXAR, PIN-802129

15	VIKASH KUMAR	26.01.1996	1390	vikashkumar.vks642@gmail.com	BABLU PRASAD SINHA	8877434403		12.10.2023	FIELD MACHINERY DIVISION, BHAGALPUR, PIN-812001
16	ASHUTOSH KUMAR SINGH	07.02.1996	1512	ashutoshkumar148@gmail.com	HARISHAR SINGH KUSHVAHA	8931848314		20.10.2023	SONE CANAL DIVISION, BIKRAMGANJ, ROHTAS
17	ANKITA YADAV	29.07.2002	1529	yankita559@gmail.com	INDRESH SINGH YADAV	8840363960		01.11.2023	PUBLIC HEALTH DIVISION, GOPALGANJ, PIN-841428
18	AJAY MAURYA	24.10.1994	1663	ajaymaurya250@gmail.com	SHYAM DHAR	8539062220		13.10.2023	LOCAL AREA ENGINEERING ORGANISATION, WORKS DIVISION, SHEOHAR
19	SAVAN KUMAR SINGH	16.11.1995	1675	savansingh248@gmail.com	UPENDRA NARAYAN SINGH	9661310279		09.10.2023	MINOR IRRIGATION DIVISION, GOPALGANJ, PIN-841428
20	NAMAN PRIYADARSHI	15.01.1997	1776	namankumar85110@gmail.com	ANIL KUMAR VERMA	6203138016		09.10.2023	HEAD WORKS DIVISION, BALMIKINAGAR, WEST CHAMPARAN
21	JITENDRA KUMAR	05.03.1998	1869	kumarjitendra55555@gmail.com	KISHORE KUSHWAHA	8789338110		10.10.2023	PUBLIC HEALTH (MECHANICAL) DIVISION, CHAPRA, SARAN
22	MANISH KUMAR	15.09.1995	1906	manishkv95@gmail.com	BINDESHWARI PRASAD VERMA	7204426868		09.11.2023	PUBLIC HEALTH DIVISION, SHEOHAR
23	NISHU RAJ	26.09.1994	1958	nishuraj1994@gmail.com	SUSHIL SHRIVASTWA	9852324367		09.10.2023	TRIVENI CANAL DIVISION, RAXAUL, MOTIHARI, EAST CHAMPARAN, PIN-845305
24	AVINASH RAJ	16.06.1998	2037	dixitraj204@gmail.com	SATYENDRA PRASAD SINGH	9097365519		17.10.2023	NORTH KOEL CANAL DIVISION, KATARI HILL ROAD, GAYA, PIN-823001
25	RITIK RAJ	21.12.2001	8777	ritikraj11111@gmail.com	RAJ NARAYAN GUPTA	7282833245	YES, UP TO 30.01.2024		
26	RAVI KUMAR	17.09.1997	10541	raviidentity4@gmail.com	JAGNARAYAN PRASAD	9122180500		09.10.2023	IRRIGATION DIVISION, TRIVENIGANJ, SUPAUL
27	KUNDAN LAL	01.11.1999	11593	kundanlalazm@gmail.com	MITTHU RAM	9695751654		09.11.2023	PUBLIC HEALTH (MECH.) DIVISION, PURNEA
28	NIKHIL KUMAR	22.09.1994	12772	kumar.nikhil044@gmail.com	GANAURI RAJAK	7004858280		25.10.2023	IRRIGATION MECHANICAL DIVISION, PURNEA
29	GAURAV KUMAR	15.04.1996	12863	gauravchak09@gmail.com	MEGHNATH CHAUDHARY	9117727691		30.11.2023	MAIN WESTERN CANAL DIVISION BALMIKINAGAR, WEST CHAMPARAN

30	AKSHAY KUMAR	04.03.1997	13006	akshayrajak692@gmail.com	CHANDAN KUMAR RAJAK	9852383196		25.10.2023	MINOR IRRIGATION DIVISION, SUPAUL
31	DEEPAK KUMAR	10.09.1991	13083	deepak996259@gmail.com	NAWAL KISHORE RAY	7004549255		09.11.2023	BATANE HEAD WORKS DIVISION, AMBA, AURANGABAD ,PIN-824111
32	SHUBHAM SINGH	16.08.1994	13773	shubham1608singh@gmail.com	VED SINGH	9873039925	YES, UP TO 30.01.2024		
33	SACHIN CHAUDHARY	20.04.1997	13807	pradeepsachin1997@gmail.com	SANTOSH CHAUDHARY	9264989889		16.10.2023	MINOR IRRIGATION DIVISION, KISHANGANJ, PIN-855107
34	DHARMENDRA KUMAR	05.01.1994	13951	dheeru696@gmail.com	VIRPAL SINGH	9802788176		10.10.2023	MINOR IRRIGATION DIVISION, SAHARSA
35	SUMIT KUMAR	07.12.1996	14146	sk5653545@gmail.com	SUDHIR KUMAR	9523700335		30.10.2023	WESTERN KOSHI CANAL DIVISION , RAJNAGAR, MADHUBANI, PIN-847235
36	RAHUL KUMAR	14.04.2000	16427	kr04rahul@gmail.com	ANIRUDH PRASAD MANDAL	7903084194		22.12.2023	DRAINAGE DIVISION, SAHARSA
37	RAHUL KUMAR	04.02.1994	16824	kr26272@gmail.com	ARJUN PRASAD SINGH	7352228603		13.10.2023	WESTERN KOSHI CANAL DIVISION KHAJALI, MADHUBANI, PIN-847228
38	VIVEK KUMAR	07.12.1997	18451	vk33930@gmail.com	HARENDRA KUMAR PRASAD	7903564757		10.10.2023	ELECTRIC WORKS DIVISION (BCD), SAHARSA.
39	CHANDRA PRAKASH MEENA	04.03.1992	19042	rajeevmeena92@gmail.com	SUKH LAL MEENA	9814151364		11.10.2023	MASTER PLANNING INVESTIGATION AND PROJECT PREPARATION DIVISION, MOTIHARI, EAST CHAMPARAN, PIN-845401
40	BANWARILAL MEENA	25.05.1999	20397	banwarilalmeena2505@gmail.com	MADHO SINGH MEENA	7.24E+09		12.10.2023	MASTER PLANNING INVESTIGATION AND PROJECT PREPARATION DIVISION, PURNEA-854301
41	SUDIP KUMAR	30.12.1997	31386	sudip3600@gmail.com	SUDHANSHU	9.853E+09		09.10.2023	MASTER PLANNING INVESTIGATION AND PROJECT PREPARATION DIVISION, SIWAN


 Sr. A.O. WM-11

ANNEXURE-B (VENUE -HINDI CELL (THEORETICAL TRAINING))

TRAINING MODULE AS PER REVISED SYLLABUS OF DIVISIONAL ACCOUNTANT (P)

DAY	DATE	TOPIC	CONTENT	SYLLABUS	SESSION	REMARKS
Part- I (Training module for Induction training as per HQ guidelines)						
Inauguration			DAG (WORKS)			
1	19/02/2024	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	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures	AKHILESH KUMAR NO. 1, SR. DAO	1to3
		Position of CAG as per the Constitution of India	Articles 148-151 of the Constitution of India	Constitutional provisions on CAG-Article 148-151	-do-	4
2	20/02/2024	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	KAUSHAL KISHORE PATHAK, AAO	1 & 2
		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	GUDDU KUMAR, AAO	3 & 4

Induction Training to newly appointed Divisional Accountants (Prob.)

3	21/02/2024	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)	AVINASH KUMAR SINHA NO. I	1
		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	Budget and budgetary provisions for works General Financial Rules lectures on budget grants and appropriations	JITENDRA KR SINHA, AAO	2
		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	RAHUL KASHYAP, DAO I	3 & 4
4	22/02/2024	Highlights of CPWD Manual & CPWA Code	Highlights of CPWD Manual & CPWA Code	CPWD Manual & CPWA Code	RAHUL KASHYAP, DAO I	1
		Law of Contracts Arbitration and Conciliation	Contract Act, 1872 Arbitration and Conciliation Act, 1996	Contract Act, 1872 Arbitration and Conciliation Act, 1996 contracts/Agreements General Principles.	ARUN KUMAR SINHA, SR. DAO	2
		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	-do-	3
		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	-do-	4

5	23/02/2024	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	SANJAY KUMAR NO.3, SR. DAO	1&2
		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)	-do-	3 & 4
6	26/02/2024	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	NIKESH KUMAR, SR. DAO	1
		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	-do-	2
		Soft Skills	Communication and Motivation/ Soft Skills/ Team-Building/ Site Visit (With Role Play/Exercises/Group activities)	Soft Skills	-do-	3 & 4
		Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	SANJAY KUMAR NO-V, SR. DAO	1&2

7	27/02/2024	<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;</p> <p>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>	<p>RAKESH KUMAR SINHA, SR. DAO</p>	<p>3&4</p>
8	28/02/2024	<p>CVC guidelines on tendering process & award of contracts</p> <p>Discussion of practical cases/case Laws</p>	<p>CVC guidelines on tendering process & award of contracts including negotiation/ post tender negotiation & tender conditions etc.</p> <p>Discussion of practical cases/case Laws</p>	<p>CVC guidelines on tendering process & award of contracts</p>	<p>ANUP KUMAR SAHAY, SR. DAO</p>	<p>1&2</p>
		<p>How to detect collusion/cartel formation of tenders – what are the red flags</p> <p>Case Study</p>	<p>Introduction to Competition Commission of India</p> <p>How to detect collusion/cartel formation of tenders – what are the red flags</p> <p>Case Study</p>	<p>Introduction to Competition Commission of India</p> <p>How to detect collusion/cartel formation of tenders – what are the red flags</p> <p>Case Study</p>	<p>AJEET KUMAR DAS, SR. DAO</p>	<p>3&4</p>

9	29/02/2024	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	VIMAN KUMAR, SR. DAO	1&2
		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	AVINASH KUMAR SINHA NO. I	3&4
10	01/03/2024	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	BIRENDRA SINGH CHOUHAN, SR. DAO	1&2
		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	ALOK KUMAR NO-III, DAO I	3&4
11	04/03/2024	Taxes, Income Tax & GST	Tax implications – Income Tax, GST, TDS	Tax implications of contracts- Income Tax, GST, TDS	PANKAJ PRIYADARSHI, DAO I	1&2
		Asset /register	How to prepare and maintain Asset register – Steps/ Procedures – Discussion on Examples/formats of an Asset Register	Departmental instructions on Asset register	RAHUL KASHYAP, DAO I	3&4
12	05/03/2024	MS Word	Basic practice of MS-Word	Introduction to MS Office	MANTOO KUMAR SINHA, AAO	1&2
		MS Excel	Basic practice of MS-Excel			
Test and Group Discussion on the training, Feedback, Evaluation and Valediction					SAURABH KUMAR, AAO	3 & 4

PART- II (As per revised syllabus of DAGE)

1	06/03/2024	Essay or Précis, Grammar, Letters & Drafting	Part 1 - Essay or Précis, Letters and Drafting (Conventional Mode) (At least 40% marks for narrative and descriptive part)	Essay or Précis, Letters and Drafting	Grammar	JAY PRAKASH, SR. AO	2 sessions	No change as per old training module.
			Part 2 - Grammar				2 sessions	
	07/03/2024	11/3/2024 & 12/03/2024	Book-keeping, Government & Commercial Accounting	Part I - Bookkeeping and Commercial Accounting-	<ul style="list-style-type: none"> 1. Introduction to Generally Accepted Accounting Principles (GAAPs) 2. Bases of Accounting and Double Entry Accounting System. 3. Bill of Exchange, Promissory Notes and cheques, Letter of Credit. 4. Accounting process: Journal and Ledger. 5. Accounting Process: Cash Book and Subsidiary Books. 6. Preparation of Trial Balance and Final Accounts (Income & Expenditure / Receipts & Payments A/cs, Trading, Manufacturing Profit & Loss A/cs and Balance sheet). 7. Financial Statements of Sole Proprietary Concerns / Not-for-Profit Organizations (Relevant for bid-evaluation). 8. Bank Reconciliation Statement 9. Rectification of Errors 10. Depreciation and Reserves and Depreciation Accounting. 11. Fundamentals of Cost Accounting. 	GUDDU KUMAR, AAO	6 sessions	
							2 sessions	
	13/3/2024 (2 SESSIONS)	13/03/2024 (2 SESSIONS) & 14.03.24 (2 SESSIONS)					2 sessions	Paper- II This topic has been replaced with Elementary Book keeping having 10
							4 sessions	

7 and half days	14/03/2024 2 SESSIONS & 15.03.24 2 SESSIONS	Part II - Government Accounting-	1. Accounting Entities and Role of CAG 2. Structure of Government Accounts, Classification System (LMMHs / Chart of Accounts) Structure of Government Accounts, Classification System (LMMHs / Chart of Accounts).	BIRENDRA SINGH, SR. AO KR	02 sessions	sessions. Keeping in view the revision in the syllabus as well having two parts, training session may be prescribed as 18 sessions for Part- I 12 sessions for Part-II)
	15/03/2024 2 SESSIONS & 18.03.24 2 SESSIONS		3. Rule-based and Standard-based Accounting - Accounting Rules & Indian Government Accounting / Financial Reporting Standards (IGASs / IGFRSs).		2 sessions	
			4. Concept of Proforma Accounts. 5. Budgetary process and Review. 6. Receipt of Accounts and Departmental Compilation including Public Works and Forest Division Accounting. 7. Accounts of Inter-Governmental Transactions.		2 sessions	
			8. Accounting of Institutional Loans and Advances and Debt Accounts. 9. Contingency Fund Transaction and its Recoupment. 10. Accounting of Deposits and Reserve Funds.		2 sessions	
			11. General Provident Fund(GPF) and Pension Accounting. 12. RBD Accounting and Cash Management. 13. Review of Balances.		ANIL KUMAR, AAO/BOOK	
	18/03/2024 (2 SESSIONS) & 19. 03.24 (2 SESSIONS)		14. Transfer Entries / Journal Entries. 15. Internal Controls in Accounts. 16. Preparation of Monthly Civil Accounts (MCA) and Annual Accounts (Appropriation Accounts and Finance Accounts).		JITENDRA KR SINHA, DATA MANAGER	

2 days	19/03/2024 (2 SESSIONS) & 20.03.24 (2 SESSION)	Mandate of the CAG of India and Service Regulations	Part I - Mandate and Functions of the CAG of India	1. Constitutional provisions relating to the CAG of India.	VIPIN KUMAR, AAO	1 sessions	Paper-III New topic
	2. Provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971 (as amended and including judicial pronouncements).						
2 days	20/03/2024 (2 SESSION) & 21.03.24 (2 SESSIONS)	Mandate of the CAG of India and Service Regulations	Part II - Service Regulations	3. Provisions of the Regulations on Audit and Accounts 2020.			Paper-III New topic
	4. Provisions of the Manual of Standing Orders (Audit) and Manual of Standing Orders (A&E) Vol I & II.			VIPIN KUMAR, AAO	1 session		
2 days	21/03/2024 2 SESSIONS & 22.03.24 2 SESSIONS	Government Audit and Basic Concepts of Taxation	Part I - Government Audit	5. Provisions of the CAG's Manual of Standing Orders (Administrative), Vol. I (3rd Edition) — Chapter 7: Divisional Accountants.			Paper-IV New topic
	1. Provisions relating to leave as in Central Civil Services - CCS (Leave) Rules, 1972.			SUDHIR KUMAR, AAO	2 sessions		
				2. Provisions relating to conduct of a Government Servant as in the CCS (Conduct) Rules 1964.			
				3. Provisions relating to charges, procedure of inquire, penalties and appeal as in the CCS (Classification, Control and Appeal - CCA) Rules 1965.	AIJAY KUMAR POIDDAR, SR. AO	2 sessions	
				4. Provisions of Pensions (Old / NPS) Rules / GPF Rules.			
				5. FRSR Part I, General Rules (Chapter II — Definitions and Chapter IV — Pay).			
				6. TA Rules of Union Government as contained in Compilation of FRSR Part II.			
				7. CVC Guidelines relating to conduct of Government Officials and transparency and accountability relating to procurement.	AIJAY KUMAR POIDDAR, SR. AO	2 sessions	
				8. Right to Information - RTI Act.			
				1. Basic Concepts and General Principles and Practices of Government audit.			
				2. Types of audit and approach of their audit — Financial, Compliance and Performance Audit with special focus on works audit and audit of expenditure and receipts.			
				3. Introduction to Audit Paragraphs, Inspection & Audit Reports / Treasury Inspection Reports.	Nomination to be made by Audit office.	4 sessions	

	22/03/2024 (2 SESSIONS) & 26.03.24 (2 SESSIONS)		Part II - Concepts of Taxation	<ol style="list-style-type: none"> 1. Basic concepts of Direct and Indirect taxation. 2. Constitutional provisions on taxation. 3. Basic concepts of Income Tax (Sections 2 to 17 of the IT Act). 4. Basic concepts of Goods and Services Tax Act (Chapter III, IV & V of the GST Act). 		4 sessions	
2 days	26/03/2024 2 SESSIONS & 27.03.24 2 SESSIONS	General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)	Part I - Central Government Rules	<ol style="list-style-type: none"> 1. General System of Financial Management, Budget formulation and implementation and Government Accounts. 2. Procurement of Goods, Works and Services. 3. Inventory and Contract management. 	JITENDRA KR SINHA, DATA MANAGER	2 sessions	Paper V May be revised from 4 sessions to 8 sessions as contract law has been added in this paper.
				<ol style="list-style-type: none"> 4. Grants in aid, Government guarantees and externally aided projects. 5. Receipts and Payments. 6. Delegation of Financial Powers. 		2 sessions	
	27/03/2024 (2 SESSIONS) & 28.03.24 (2 SESSIONS)		Part II - State Government Rules <i>{Rules common to all states}</i>	<ol style="list-style-type: none"> 1. State Financial Management, Budget Formulation, Functioning of Treasuries. 2. State Pension sanctioning and authorization. 3. State Reporting on compliance with FRBM requirements on assets, liabilities, disclosure on completed / incomplete projects. 4. State's Standard Object of Expenditure and delegation of financial powers. 	BIRENDRA KUMAR SINGH, SR. AO	2 sessions	
6 and half days	28/03/2024 (2 SESSIONS)	Public Works Accounts & Procedure	Part I - Public Works Accounts & Procedure (Theory) (MCQ) 40 marks	<ol style="list-style-type: none"> 1. Duties and responsibilities of Divisional Accountants including preparation and submission to AG Office the monthly works accounts including transactions routed through treasury. 2. Basic understanding of the provisions of CPWD Manual (2019) and CPWD Code. 3. Basic understanding of the provisions of the State Public Works Accounts Code / Department Code and schedule of power, if any of the PW Department. 	SANTOSH KUMAR RAJAK, SR. AO	2 sessions	Paper VI Theory and practical papers have
	01/04/2024			<ol style="list-style-type: none"> 4. Basic understanding of the provisions of the Indian Contract Act, 1872 (meaning, characteristic and kind of contracts, specific type of contracts, essential elements of a contract). 5. Basic understanding of the provisions of the Arbitration and Conciliation Act 1996. 	RAHUL KASHYAP, DAO I	4 sessions	

02/04/2024			6. Standard Bid documents, e-tenders and State's Procurement Act/Rules, if any. 7. Basic understanding of working of the Works Account or relevant modules such as Pay module / Budget module, etc. in State's Integrated / Centralised Financial Management System (IFMS/CFMS).	AKHILESH KUMAR NO. 1, SR. DAO	4 sessions	been merged to single paper. There were 26 sessions for both papers. No change in training session required.
03/04/2024		Part II	1. Examination of initial accounts, stock and tools and plant returns, contractor's bills including running account bills, final bills and vouchers and Cash Book. 2. Classification of transactions, compilation and preparation of Monthly Divisional Accounts.	NIKESH KUMAR, SR. DAO	4 sessions	
04/04/2024	Public Works Accounts & Procedure (Practical) 60 marks		3. Tendering process including through e-Tendering /e-Procurement. 4. Works Abstract, Register of Work, Contractors' Ledger, Transfer Entries.	NIKESH KUMAR, SR. DAO	4 sessions	
05/04/2024			5. Schedule of power, types of works including deposit works and schedule of rates. 6. Types of books / register prescribed for / kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers.	AVINASH KUMAR SINHA NO. 1	4 sessions	

2 days	08/04/2024	Information Technology (IT)	Part I - IT (Theory) (MCQ)	<ol style="list-style-type: none"> 1. Introduction to computing system — basic knowledge of devices such as computers (desktop, laptop, etc.), and other devices such as printers, scanners, etc. 2. Basic understanding of Central Processing Unit, Memory - RAM, ROM, etc. 3. Basic understanding of types of Operating Systems and Application Software and their utilities and open source software. 4. Basic concepts of database management, e.g., DBMS and RDBMS. 5. Basic understanding of Public Financial Management System (PFMS) and State's Integrated / Centralized Financial Management System (IFMS/CFMS), e-Office, IA&AD's VLC and OIOS. 6. Highlights of the National Information Security Policy and Guidelines and provisions of the IT Act. 7. Basic understanding of the protection of information assets and relevant controls such as internal controls and access controls (physical and logical). 8. Basic understanding of the National e-Governance Plan (NeGP) and Digital India Programme. 	MD. SALAUDDIN, AAO	4 sessions	Paper VII New topic
	09/04/2024		Part II - IT (Practical)	<ol style="list-style-type: none"> 1. Overall practical knowledge of and skill in MS Office — Word, Excel and Power Point (as applicable). 2. Basic understanding of and skill of creating database through MS — Access (as applicable). 	MD. SALAUDDIN, AAO	4 sessions	

PRACTICAL TRAINING

A&E OFFICE -10.04.2024 TO 09.06.24
AUDIT OFFICE -10.06.2024 TO 09.08.24
(DETAILED PROGRAMME WILL FOLLOW)


SR. ACCOUNTS OFFICER