

प्रधान महालेखाकार (ले० व ह०) का
कार्यालय
बीरचंद पटेल पथ,
पटना, बिहार - 800001



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PR.
ACCOUNTANT GENERAL (A&E),
BIRCHAND PATEL PATH
PATNA, BIHAR - 800001

Letter No.-WM-III/2025-26/ 50
Date 17/12/2025

Office Order

Owing to some typographical error, office Order No. WM-III/2025-26/Trg. Prog./44 dated 02/12/2025 has been slightly modified and modified theoretical and practical training programme are enclosed herewith.

All other terms and conditions mentioned in the original Office Order shall remain unchanged.

All concerned Divisional Accountants (Prob.) and training faculty are requested to take note of the above modification and ensure compliance accordingly.

Encl.: Annexure 'B' (Revised)

Sd/-

Dy. Accountant General (Works)

Copy for information:

1. The Secretary to the P.A. G. (A&E), Bihar, Patna.
2. The Secretary to the P.A. G. (Audit), Bihar, Patna.
3. PA to the Sr. Dy. A. G. (Admn.), O/o the P.A.G. (A&E), Bihar, Patna.
4. PA to the Dy. A. G. (Works), O/o the P.A.G. (A&E), Bihar, Patna.
5. Concerned Divisional Accountant (Prob.) for information and necessary action through official website.
6. Concerned Faculty Member - through official website/ whatsapp group.
7. Local Sr. AO- Pension- I/TM/WM-I/GM Section.
8. AAO/ITS with a request to upload this office order on official website under DA/DAO Tab.
9. Notice Board.

Sr. Accounts Officer (WM-III)

ANNEXURE-B (Revised)

(VENUE- HINDI CELL (THEORETICAL TRAINING))

TRAINING MODULE AS PER REVISED SYLLABUS OF DIVISIONAL ACCOUNTANT (P)						
DATE	TOPIC	CONTENT	SYLLABUS		SESSION	REMARKS
Part-I (Training module for induction training as per HQ guidelines)						
Inauguration DAG (WORKS)						
08/12/2025	An introduction to the roles and responsibilities of Divisional Accountant in the broader background of the Department	Awareness of the legal framework and documentation relevant to the Department, career prospects 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	ABHAY KUMAR SINHA, SR. AO	1 to 3	Induction Training to newly appointed Divisional Accountants (Prob.
	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	
09/12/2025	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	SUDHIR KUMAR, 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 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	SAURAV KUMAR, AAO	3 & 4	

10/12/2025	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 From 51 Monthly accounts (Meaning, when to submit to AG (A&E), various form 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 form included in monthly accounts, (significance) Deposits and advances registers (significance)	APARAJITA, SR.AO	1
	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary 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 appropriation	PRADIP KUMAR, 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	AJEET KUMAR DAS, SR. DAO	3&4
11/12/2025	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.	KRISHNA MURARI, 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 Departmental and CVC Manuals and instructions on tenders and assessment of bids	-do-	4

Headquarters Office vide letter No 397/Trg-Div/File No.246/2015 dated 06.07.2020 for conducting

12/12/2025	Tendering Process 1. Pre- requisites of tenders/tenderingprocedure 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	AJIT KUMAR, RETD. SR. DAO	1&2	Training Module/Syllabus provided by
	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 system Procedure 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 Procurement of Goods (2017)	-do-	3&4	
15/12/2025	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	-do-	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	
16/12/2025 (2 sessions)	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	PRIYADARSHI VIKASH, SR.AO	1&2	

16/12/2025 (2 sessions)	Discussion of Important accounting terms Assessing experience and adequacy of technical infrastructure/manpower of the contractor Case	Discussion of terms, annual financial turnover, financial statements -Profit & Loss Account, Balance Sheet, Bids, final Bids, Technical Bids; Bidding capacity; Works done. How to assess bidding capacity based on turnover and works, done 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 Case 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 Case Studies	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	PRIYADARSHI VIKASH, SR.AO	3&4	
17/12/2025	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	VIPIN KUMAR, AAO	1&2	
	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	VIPIN KUMAR, AAO	3&4	
18/12/2025	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 Discussion on Audit Observations relating to Works Audit	Practical Session and Group Discussion	CHANDRA PRAKASH SINGH, SR. AO	1&2	
	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	AJEET KUMAR DAS, SR. DAO	3&4	

19/12/2025	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 Discussion on Audit Observations relating to Works Audit	Practical Session and Group Discussion	AJEET KUMAR DAS, 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	GRF 2017-Chapter 8, Awareness of Departmental and CVC manuals and instructions on Contract Management and safeguards on payment	AJEET KUMAR DAS SR. DAO	3&4	
22/12/2025	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	AJIT KUMAR, RETD. SR. DAO	1&2	
	Types of bills & Payments Deductions from bill after RA bills Refund of Performance Guarantee	Types of bills & Payments Deductions from bill after RA (including first RA bill, final bill) deductions from bill after RA bill Refund of Performance Guarantee	Types of bills & Payments Deductions from bill after RA (including first RA bill, final bill) deductions from bill after RA bill Refund of Performance Guarantee.	-do-	3&4	
23/12/2025	Taxes, Income Tax & GST	Tax implications- Tax GST TDS	Tax implications of contracts- Income Tax GST TDS	AJIT KUMAR, RETD. SR. DAO	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	RAKESH KUMAR, AAO	3&4	
24/12/2025	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				MANTOO KUMAR SINHA, AAO	3&4

	PART- II (As per revised syllabus of DAGE)					
26/12/2025	Essay or Precis, Grammar Letters & Drafting	Part 1 – Essay or Precis, Letters and Drafting (Conventional Mode) (At least 40% marks for narrative and descriptive part)	Essay or Precis, Letters and Drafting	JAI PRAKASH, SR. AO	2 sessions	Paper-1 No change as per old training module
		Part 2 – Grammar	Grammar		2 sessions	New Topic/Paper
29/12/2025	Book-keeping, Government Commercial Accountancy &	Part 1 – Book keeping and Commercial Accounting	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.	GUDDU KUMAR, AAO	4 sessions	Paper-II This topic has been replaced with Elementary Book keeping having 10 Sessions.
30/12/2025 & 31/12/2025			4. Accounting Process: Journal and Ledger. 5. Accounting Process: Cash Book and Subsidiary Books.		2 session	Keeping in view the revision in the syllabus as well
			6. Preparation of trail 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 organization (relevant for bid- evaluation).		6 sessions	having two parts, training session may be prescribed as 18 sessions for Part-1 12 sessions for Part-II
01/01/2026 (2 sessions)					8. Bank Reconciliation Statement 9. Rectification of Errors 10. Depreciation and Reserves and Depreciation Accounting.	- Do-

01/01/2026 (2 sessions) & 02/01/2026 (2 sessions)			11. Fundamentals of Cost Accounting.		4 sessions	
02/01/2026 (2 sessions)		Part- II Government Accounting	1. Accounting Entities and Role of CAG 2. Structure of Government Accounts, Classification Government Accounts, Classification System (LMMHs/Chart of Accounts).	SANJAY KUMAR NO.IV, SR. AO	02 sessions	
05/01/2026-2 session			3. Rule-based and Standard-based Accounting-Rules & Indian Government Accounting/Financial Reporting Standards (IGASs/IGFRSs).		02 sessions	
05/01/2026 - 06/01/2026 (2 session)			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.		02 sessions	
			8. Accounting of Institutional Loans and Advances and Debt Accounts. 9. Contingency Fund Transaction and its Recoupment. 10. Accounting of Deosits and Reserve Funds.		02 sessions	

06/01/2026(02 sessions)			11. General Provident Fund (GPF) and Pension Accounting. 12. RBD Accounting and Cash Management. 13. Review of Balances.	ANIL KUMAR AAO/BOOK	02 sessions	
07/01/2026(02 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 KUMAR SINHA, DATA MANAGER	02 sessions	
07/01/2026 (02 sessions)	Mandate of the CAG of India and Service Regulations	Part -1 Mandate and Functions of the CAG of India	1. Constitutional provisions relating to the CAG of India 2. Provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act. 1971 (as amended and including judicial pronouncements).	VIPIN KUMAR, AAO	01 sessions	Paper-III New Topic
			3. Provision of the regulation on audit and Accounts 2020. 4. Provisions of the Manual of Standing Orders (Audit) and Manual of Standing orders (A&E) Vol I&II. 5. Provision of the CAG's Manual of Standing orders Orders (Administrative), Vol. I (3 rd Editions)	VIPIN KUMAR, AAO	01 sessions	

08/01/2026 (02 sessions)		Part II- Service Regulations	<ol style="list-style-type: none"> Provisions relating to leave as in Central Civil Service – CCS (Leave) Rules, 1972. Provisions relating to conduct of a Government Servant as in the CCS (Conduct) Rules 1964. 	SANJAY BURNWAL, AAO	02sessions	
08/01/2026 (02 sessions)			<ol style="list-style-type: none"> Provisions relating to charges, procedure of inquire, penalties and appeal as in the CCS (Classification, Control and Appeal- CCA) Rules 1965. Provisions of Pensions (Old/NPS) Rules/GPF Rules. FRSR Part I, General Rules (Chapter II- Definitions and Chapter IV-Pay). 	VIPIN KUMAR, AAO	02 sessions	
09/01/2026 (02 sessions)			<ol style="list-style-type: none"> TA Rules of Union Government as contained in Compilation of FRSR Part II. CVC Guidelines relating to conduct of Government Officials and transparency and accountability relating to procurement. Right to Information – RTI Act. 	SUDHIR KUMAR, AAO	02 sessions	

09/01/2026 (02 sessions) and 12/01/2026 (02 sessions)	Government Audit and Basic Concepts of Taxation	Part I – Government Audit	<ol style="list-style-type: none"> 1. Basic Concepts and General Principal 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 Report 	MD. OSAID ANWAR, SR. AUDIT OFFICER	4 sessions	Paper-IV New topic
12/01/2026(2 sessions) & 13/01/2026 (2 sessions)		Part II Concepts of Taxation	<ol style="list-style-type: none"> 1. Basic concept 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). 	MD. OSAID ANWAR, SR. AUDIT OFFICER	4 sessions	
13/01/2026 (2 sessions) & 14/01/2026 (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 KUMAR 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 externally aided projects. 5. Receipts and Payment 6. Delegation of Financial Power. 	-do-	2 sessions	

14/01/2026 (2 sessions)		Part II _ State Government Rules (Rules common to all states)	<ol style="list-style-type: none"> 1. State Financial Management, Budget Formulation, Functioning of Treasuries. 2. State's Pensions sanctioning and authorization. 	NAIYYAR ALAM, SR. AO	2 sessions	
15/01/2026 (2 session)			<ol style="list-style-type: none"> 3. State Reporting on compliance with FRBM requirements on assets, liabilities, disclosure completed/incomplete projects. 4. State's Standard Object of Expenditure delegation of financial power. 	JITENDRA KUMAR SINHA DATA MANAGER	2 sessions	
15/01/2026 (2 sessions)	Public Work 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. Public Works Accounts Code/Department Code and schedule of power, if any of the PW Department 	Nomination to be made in due course.	2 sessions	Paper IV Theory and practical papers have been merged to single paper. There were 26 session for both papers. No change in training session required.

16/01/2026			<p>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).</p> <p>5. Basic understanding of the provisions of the Arbitration and Conciliation Act 1996.</p>	Nomination to be made in due course.	4 sessions	
19/01/2026			<p>6. Standard Bid documents, e-tenders and State's Procurement Act/Rules, if any.</p> <p>7. Basic understanding of workin of the Works Account or relevant modules such as Pay module/ Budget module, etc. in State's Integrated / Centralised Financial Management System (IFMS/CFMS)</p>	AJEET KUMAR, SR. DAO (RETD)	4 sessions	
20/01/2026	Public Works Accounts & Procedure (practical) 60 marks	Part II	<p>1. Examination of initial accounts, stock and tools and plant returns, contractor's bill including running account bill, final bills and vouchers and Cash Book.</p> <p>2. Classification of transaction, compilation and preparation Monthly Divisional Accounts.</p>	AJEET KUMAR DAS, SR. DAO	4 sessions	

21/01/2026			<ul style="list-style-type: none"> 3. Tendering process including through e-Tendering/e-Procurement. 4. Works Abstract, Register of Work, Contractors' Ledger, Transfer Entries. 	KRISHNA MURARI NO-I, SR. DAO	4 sessions	
22/01/2026			<ul style="list-style-type: none"> 5. Schedule of Power, types of works including deposit works and schedule of rates. 6. Types of book / register prescribed for /kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers. 	RAHUL KASHYAP, DAO-I	4 sessions	

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 Integrate / Centralized Financial Management System (IFMS/CFMS), e-Office, I&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 (nNeGP) and Digital India Programme. 	MD. Salauddin Ansari, AAO	4 sessions	Paper VII New topic
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27/01/2026		Part II – IT (Practical)	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 Ansari, AAO	4 sessions	
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Enclosure: - Headquarters Circular No. 04 of 2023 dated 09.10.2023.

Note: - All the faculty will follow the Headquarters Circular and books mentioned in the circular.

Practical Training: -

A&E OFFICE- 28.01.2026 to 30.03.2026

AUDIT OFFICE – 31.03.2026 to 07.05.2026.

Stand by faculty: -

1. Shri Abhay Kumar Sinha, Sr. AO
2. Shri Priyadarshi Vikash, Sr. AO
3. Shri Santosh Kumar Rajak, Sr. AO
4. Shri Guddu Kumar, AAO
5. Shri Pradeep Kumar, AAO


Deputy Accountant General (Works)