

**कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी) हरियाणा, चण्डीगढ़**  
**कार्यालय आदेश**

यह अधिसूचित किया जाता है कि नव नियुक्त मंडलीय लेखाकारों (परिवीक्षाधीन) के प्रशिक्षण हेतु इस कार्यालय में निम्नलिखित प्रशिक्षण कार्यक्रम आयोजित किए जा रहे हैं :

क्रम संख्या	प्रशिक्षण कार्यक्रम	प्रशिक्षण अवधि	कुल अवधि
1.	सैद्धांतिक प्रशिक्षण	16.03.2026 से 27.04.2026	28 कार्य दिवस (112) सत्र
2.	व्यावहारिक प्रशिक्षण, प्रधान महालेखाकार (परीक्षण-लेखा) हरियाणा के कार्यालय में	28.04.2026 से 29.05.2026	22 कार्य दिवस
3.	व्यावहारिक प्रशिक्षण, कार्य संकलन अनुभाग स्थानीय)	01.06.2026 से 03.07.2026	24 कार्य दिवस

विस्तृत सत्रवार समय-सारणी, जिसमें सैद्धांतिक प्रशिक्षण कार्यक्रम के अंतर्गत समाविष्ट किए जाने वाले विविध विषयों का उल्लेख है, अनुलग्नक-1 के रूप में संलग्न की जा रही है, ताकि संबंधित अधिकारियों एवं संकाय सदस्यों को आवश्यक जानकारी उपलब्ध हो सके।

संलग्न सूची के अनुसार सभी पात्र मंडलीय लेखाकार (प०) को निर्देशित किया जाता है कि वे उपर्युक्त प्रशिक्षण कार्यक्रमों में निर्धारित समयानुसार उपस्थित हों। प्रशिक्षण कार्यक्रमों में उपस्थिति अनिवार्य है तथा प्रशिक्षण अवधि के दौरान किसी भी प्रकार का अवकाश स्वीकृत नहीं किया जाएगा। प्रशिक्षण में अनुपस्थिति को गंभीरता से लिया जाएगा।

सभी संबंधित मंडलीय लेखाकारों (प०) की सूची संलग्न है तथा उन्हें निर्देशित किया जाता है कि वे इस कार्यालय में आयोजित किए जाने वाले प्रशिक्षण के समय अपने वर्तमान प्रभागों से, जहाँ वे व्यावहारिक प्रशिक्षण हेतु पदस्थ हैं, विधिवत रूप से कार्यमुक्त होकर उपस्थित हों।

हस्ता/-

वरिष्ठ उप-महालेखाकार (कार्य)

सं० का० वि० (प्र)/404/प्रक्षीशान/2025-26/1335

दिनांक: 09.03.2026

उपरोक्त की प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित की जाती है :

1. सभी संबन्धित मंडलीय लेखाकार (परिवीक्षाधीन) संलग्न सूची के अनुसार
2. सभी संबन्धित कार्यकारी अभियंता।
3. संलग्न सूची के अनुसार सभी संबन्धित संकाय सदस्य। वे अपने नियमित कर्तव्यों के अतिरिक्त प्रशिक्षण प्रदान करेंगे।
4. व० लेखाधिकारी, कल्याण अनुभाग, दिनांक 16.03.2026 से 24.04.2026 तक सैद्धांतिक प्रशिक्षण हेतु उपयुक्त व्यवस्था करने के लिए।
5. वा० लेखाधिकारी, प्रशासन-1 अनुभाग, को सूचनार्थ।
6. वा० लेखाधिकारी, आई.टी. सैल, कार्यालय आदेश को कार्यालय की वेबसाइट पर अपलोड करने हेतु।

*अलका चानना*  
व. लेखाधिकारी [कार्य विविध (प्र.)]

**ANNEXURE-I****Theoretical Training schedule for Divisional Accountants (P) from 16.03.2026 to 27.04.2026**

<b>Sr. No.</b>	<b>DATE</b>	<b>TIME</b>	<b>TOPIC</b>	<b>FACULTY (S/Sh./Smt.)</b>
1	16.03.2026	09:45 AM to 11:15 AM	Introduction to Generally Accepted Accounting Principles (GAAPs)	Samir Kumar, AAO
2	16.03.2026	11:30 AM to 01:00 PM	Bases of Accounting and Double Entry Accounting System	Samir Kumar, AAO
3	16.03.2026	02:00 PM to 03:30 PM	Accounting Entities and Role of CAG	Prem Kumar Gautam, AAO
4	16.03.2026	03:45 PM to 05:15 PM	Basic Concepts and General Principles and Practices of Government Audit.	Amit Kamboj, AAO
5	17.03.2026	09:45 AM to 11:15 AM	Types of Audit - Financial Audit, Compliance Audit and Performance Audit	Amit Kamboj, AAO
6	17.03.2026	11:30 AM to 01:00 PM	Works Audit; Audit of Expenditure and Receipts	Amit Kamboj, AAO
7	17.03.2026	02:00 PM to 03:30 PM	Accounting process: Journal and Ledger	Gurpreet Kaur, AAO
8	17.03.2026	03:45 PM to 05:15 PM	Accounting Process: Cash Book and Subsidiary Books	Gurpreet Kaur, AAO
9	18.03.2026	09:45 AM to 11:15 AM	Accounting Process: Cash Book and Subsidiary Books	Gurpreet Kaur, AAO
10	18.03.2026	11:30 AM to 01:00 PM	Preparation of Trial Balance Income & Expenditure A/c Receipt & Payment A/c	Gurpreet Kaur, AAO

11	18.03.2026	02:00 PM to 03:30 PM	Basic concepts of Income Tax (Sections 2 to 17 of the IT Act).	Renu Bala, AAO (0747)
12	18.03.2026	03:45 PM to 05:15 PM	Basic concepts of Income Tax (Sections 2 to 17 of the IT Act).	Renu Bala, AAO (0747)
13	19.03.2026	09:45 AM to 11:15 AM	Trading & Manufacturing A/c Profit & Loss A/c	Gurpreet Kaur, AAO
14	19.03.2026	11:30 AM to 01:00 PM	Balance Sheet	Gurpreet Kaur, AAO
15	19.03.2026	02:00 PM to 03:30 PM	Basic concepts of Goods and Services Tax Act (Chapter III of the GST Act).	Renu Bala, AAO (0747)
16	19.03.2026	03:45 PM to 05:15 PM	Basic concepts of Goods and Services Tax Act (Chapter IV & V of the GST Act).	Renu Bala, AAO (0747)
17	20.03.2026	09:45 AM to 11:15 AM	Bank Reconciliation Statement	Samir Kumar, AAO
18	20.03.2026	11:30 AM to 01:00 PM	Bill of Exchange, Promissory Notes and cheques, Letter of Credit.	Samir Kumar, AAO
19	20.03.2026	02:00 PM to 03:30 PM	Rule-based and Standard-based Accounting - Accounting Rules	Prem Kumar Gautam, AAO
20	20.03.2026	03:45 PM to 05:15 PM	Indian Government Accounting / Financial Reporting Standards (IGASs / IGFRSs).	Prem Kumar Gautam, AAO
	21.03.2026	SATURDAY		
	22.03.2026	SUNDAY		

21	23.03.2026	09:45 AM to 11:15 AM	Rectification of Errors	Samir Kumar, AAO
22	23.03.2026	11:30 AM to 01:00 PM	Depreciation and Reserves and Depreciation Accounting.	Gurpreet Kaur, AAO
23	23.03.2026	02:00 PM to 03:30 PM	Budgetary process and Review	Prem Kumar Gautam, AAO
24	23.03.2026	03:45 PM to 05:15 PM	Introduction to Audit Paragraphs; Inspection and Audit Reports; Treasury Inspection Reports	Narender Singh Charan, AAO
25	24.03.2026	09:45 AM to 11:15 AM	Financial Statements of Sole Proprietary Concerns / Not-for-Profit Organizations (Relevant for bid-evaluation).	Gurpreet Kaur, AAO
26	24.03.2026	11:30 AM to 01:00 PM	Fundamentals of Cost Accounting Concept of Proforma Accounts	Samir Kumar, AAO
27	24.03.2026	02:00 PM to 03:30 PM	Structure of Government Accounts, Classification System (LMMHs / Chart of Accounts)	Prem Kumar Gautam, AAO
28	24.03.2026	03:45 PM to 05:15 PM	Receipt of Accounts and Departmental Compilation - Public Works Accounting	Prabhat Kumar Singh, AAO
29	25.03.2026	09:45 AM to 11:15 AM	Receipt of Accounts and Departmental Compilation - Forest Division Accounting.	Savita Yadav, AAO
30	25.03.2026	11:30 AM to 01:00 PM	Accounts of Inter-Governmental Transactions Contingency Fund Transaction and its Recoupment	Meena, AAO
31	25.03.2026	02:00 PM to 03:30 PM	Accounting of Institutional Loans and Advances and Debt Accounts	Prabhat Kumar Singh, AAO
32	25.03.2026	03:45 PM to 05:15 PM	Accounting of Deposits and Reserve Funds	Himanshu Sharma, AAO

	26.03.2026	HOLIDAY (RAM NAVAMI)		
33	27.03.2026	09:45 AM to 11:15 AM	General Provident Fund (GPF) and Pension Accounting	Poonam Sehgal, Sr. A.O.
34	27.03.2026	11:30 AM to 01:00 PM	RBD Accounting and Cash Management	Nitish, AAO
35	27.03.2026	02:00 PM to 03:30 PM	Transfer Entries/Journal Entries; Review of Balances	Prem Kumar Gautam, AAO
36	27.03.2026	03:45 PM to 05:15 PM	Preparation of Monthly Civil Accounts (MCA)	Rajesh Bhardwaj, AAO
	28.03.2026	SATURDAY		
	29.03.2026	SUNDAY		
37	30.03.2026	09:45 AM to 11:15 AM	Preparation of Annual Accounts (Appropriation Accounts and Finance Accounts)	Satish Kumar, AAO
38	30.03.2026	11:30 AM to 01:00 PM	Basic concepts of Direct and Indirect taxation.	Anju Bala Nagpal, Sr. A.O.
39	30.03.2026	02:00 PM to 03:30 PM	Constitutional provisions on taxation.	Anju Bala Nagpal, Sr. A.O.
40	30.03.2026	03:45 PM to 05:15 PM	Evaluation Test	Samir Kumar, AAO
	31.03.2026	HOLIDAY (MAHAVIR JAYANTI)		

41	01.04.2026	09:45 AM to 11:15 AM	Duties and responsibilities of Divisional Accountant Setup of PWD department.	Gurjeet, Sr. A.O.
42	01.04.2026	11:30 AM to 01:00 PM	Basic understanding of CPWA Code - Chapter 1 to 6	Sushil Kumar, AAO
43	01.04.2026	02:00 PM to 03:30 PM	Basic understanding of CPWA Code - Chapter 7 to 12	Sushil Kumar, AAO
44	01.04.2026	03:45 PM to 05:15 PM	Basic understanding of CPWD Manual 2019	Betal Singh Rana, AAO
45	02.04.2026	09:45 AM to 11:15 AM	Basic understanding of CPWA Code - Chapter 13 to 18	Sushil Kumar, AAO
46	02.04.2026	11:30 AM to 01:00 PM	Basic understanding of CPWA Code Chapter 19 to 24.	Sushil Kumar, AAO
47	02.04.2026	02:00 PM to 03:30 PM	Basic understanding of CPWD Manual 2019	Betal Singh Rana, AAO
48	02.04.2026	03:45 PM to 05:15 PM	Basic understanding of CPWD Manual 2019	Betal Singh Rana, AAO
	03.04.2026	HOLIDAY (GOOD FRIDAY)		
	04.04.2026	SATURDAY		
	05.04.2026	SUNDAY		
49	06.04.2026	09:45 AM to 11:15 AM	Basic understanding of the State PW Account code (Organization, establishment, duties and responsibilities of officers, classification of works, approval of estimates, acquisition of land etc.)	Jasbir Singh, AAO

50	06.04.2026	11:30 AM to 01:00 PM	Basic understanding of the State PW Accounts Code (Contract and works orders, Contractors- enlistment and qualifications, completion of work, disputes, stores etc.)	Jasbir Singh, AAO
51	06.04.2026	02:00 PM to 03:30 PM	Basic understanding of Indian Contract Act 1872 (meaning, characteristics and kind of contracts)	Gurjeet, Sr. A.O.
52	06.04.2026	03:45 PM to 05:15 PM	Basic understanding of Indian Contract Act, 1872 (specific type of contracts, essential elements of a contract).	Gurjeet, Sr. A.O.
53	07.04.2026	09:45 AM to 11:15 AM	Basic understanding of the provisions of the Arbitration and Conciliation Act1996.	Jasbir Singh, AAO
54	07.04.2026	11:30 AM to 01:00 PM	Basic understanding of the provisions of the Arbitration and Conciliation Act1996.	Jasbir Singh, AAO
55	07.04.2026	02:00 PM to 03:30 PM	Pay modules in State's Integrated/Centralised Financial Management System (IFMS/CFMS)	Anand Garg, Sr. DAO
56	07.04.2026	03:45 PM to 05:15 PM	Basic understanding of Works Accounts Classification of Transactions	Gurjeet, Sr. A.O.
57	08.04.2026	09:45 AM to 11:15 AM	Procurement of Goods, Works and Services	Darvesh, AAO
58	08.04.2026	11:30 AM to 01:00 PM	Inventory Management & Contract Management	Betal Singh Rana, AAO
59	08.04.2026	02:00 PM to 03:30 PM	State's Procurement Act/Rules Standard Bid documents and e-tenders	Jasbir Singh, AAO
60	08.04.2026	03:45 PM to 05:15 PM	Tendering process including through e-Tendering /e-Procurement.	Jasbir Singh, AAO
61	09.04.2026	09:45 AM to 11:15 AM	Cash Book	Gurjeet, Sr. A.O.
62	09.04.2026	11:30 AM to 01:00 PM	Contractor's Bill including running account bill, final bills and vouchers.	Jasbir Singh, AAO

63	09.04.2026	02:00 PM to 03:30 PM	Examination of initial accounts, stock and tools and plant returns	Gurjeet, Sr. A.O.
64	09.04.2026	03:45 PM to 05:15 PM	Works Abstract, Register of Works, Contractor's Ledger	Betal Singh Rana, AAO
65	10.04.2026	09:45 AM to 11:15 AM	Transfer Entries Schedule of pwer and schedule of rates	Betal Singh Rana, AAO
66	10.04.2026	11:30 AM to 01:00 PM	Types of works including deposit works	Betal Singh Rana, AAO
67	10.04.2026	02:00 PM to 03:30 PM	Types of books / register prescribed for / kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers.	Narender Fogaat, AAO
68	10.04.2026	03:45 PM to 05:15 PM	Compilation and preaparation of Monthly Divisional Accounts and their submission to AG office (including transactions routed through treasury)	Gurjeet, Sr. A.O.
	11.04.2026	SATURDAY		
	12.04.2026	SUNDAY		
69	13.04.2026	09:45 AM to 11:15 AM	General System of Financial Management, Budget formulation and implementation and Government Accounts	Rajesh Bhardwaj, AAO
70	13.04.2026	11:30 AM to 01:00 PM	Grants -in-aid	Ashwinder Kumar, Sr.A.O.
71	13.04.2026	02:00 PM to 03:30 PM	Government guarantees; Externally aided projects	Ashwinder Kumar, Sr.A.O.
72	13.04.2026	03:45 PM to 05:15 PM	State Pension sanctioning and authorization.	Rakesh Kumar, AAO

73	14.04.2026	09:45 AM to 11:15 AM	Receipts and Payments: Part-I : Preliminary and General Principles Part-II : Receipt of Govt. Dues and crediting them in Govt. Account	Himanshu Sharma, AAO
74	14.04.2026	11:30 AM to 01:00 PM	Receipts and Payments: Part-III : Withdrawal from Govt. Account Part-IV : Public Debt Provident, Fund, Deposit	Himanshu Sharma, AAO
75	14.04.2026	02:00 PM to 03:30 PM	State Financial Management & Budget Formulation	Ashwinder Kumar, Sr.A.O.
76	14.04.2026	03:45 PM to 05:15 PM	Functioning of Treasuries	Narender Singh Charan, AAO
77	15.04.2026	09:45 AM to 11:15 AM	State Reporting on compliance with FRBM requirements on assets, liabilities, disclosure on completed / incomplete projects.	Veena Rani, Sr. A.O.
78	15.04.2026	11:30 AM to 01:00 PM	State Reporting on compliance with FRBM requirements on assets, liabilities, disclosure on completed / incomplete projects.	Veena Rani, Sr. A.O.
79	15.04.2026	02:00 PM to 03:30 PM	State's Standard Object of Expenditure; Delegation of Financial Powers	Satish Kumar, AAO.
80	15.04.2026	03:45 PM to 05:15 PM	Evaluation Test	Sushil Kumar, AAO
81	16.04.2026	09:45 AM to 11:15 AM	Essay /Precis Writing - English	Manan Jaiswal, AAO
82	16.04.2026	11:30 AM to 01:00 PM	Grammar; Letters and drafting (English)	Manan Jaiswal, AAO
83	16.04.2026	02:00 PM to 03:30 PM	Constitutional provisions relating to the CAG of India.	Deepak Chourasiya, AAO
84	16.04.2026	03:45 PM to 05:15 PM	Provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act 1971 (as amended and including judicial pronouncements).	Deepak Chourasiya, AAO

85	17.04.2026	09:45 AM to 11:15 AM	Essay /Precis Writing - Hindi	Vikram Singh, JHT
86	17.04.2026	11:30 AM to 01:00 PM	Grammar; Letters and drafting (Hindi)	Vikram Singh, JHT
87	17.04.2026	02:00 PM to 03:30 PM	Provisions of the Regulations on Audit and Accounts 2020.	Deepak Chourasiya, AAO
88	17.04.2026	03:45 PM to 05:15 PM	CVC Guidelines relating to conduct of Government Officials and transparency and accountability relating to procurement.	Darvesh, AAO
	18.04.2026	SATURDAY		
	19.04.2026	SUNDAY		
89	20.04.2026	09:45 AM to 11:15 AM	Provisions of MSO (Audit)	Deepak Chourasiya, AAO
90	20.04.2026	11:30 AM to 01:00 PM	Provisions of MSO (Audit)	Deepak Chourasiya, AAO
91	20.04.2026	02:00 PM to 03:30 PM	Provisions of MSO (A&E) Vol. I	Ravi Kant Meena, Sr. A.O.
92	20.04.2026	03:45 PM to 05:15 PM	Provisions of MSO (A&E) Vol. II	Ravi Kant Meena, Sr. A.O.
93	21.04.2026	09:45 AM to 11:15 AM	1) Introduction to computing system - basic knowledge of devices 2) Basic understanding of CPU, Memory - RAM, ROM, etc. 3) Different types of Operating Systems and Application Software and their utilities and open source software.	Deepak Chourasiya, AAO
94	21.04.2026	11:30 AM to 01:00 PM	Basic concepts of database management, e.g., DBMS and RDBMS.	Pawan Kumar, AAO (0913)

95	21.04.2026	02:00 PM to 03:30 PM	TA Rules	Meena Bhardwaj, AAO
96	21.04.2026	03:45 PM to 05:15 PM	Basic understanding of PFMS	Meena Bhardwaj, AAO
97	22.04.2026	09:45 AM to 11:15 AM	Provisions relating to leave as in Central Civil Services - CCS (Leave) Rules,1972.	Manan Jaiswal, AAO
98	22.04.2026	11:30 AM to 01:00 PM	Provisions of the CAG's Manual of Standing Orders (Administrative), Vol. I (3 Edition) - Chapter 7: Divisional Accountants.	Sushil Kumar, AAO
99	22.04.2026	02:00 PM to 03:30 PM	Basic understanding of e-Office, IA&AD's VLC and OIOS.	Jasbir Singh, AAO
100	22.04.2026	03:45 PM to 05:15 PM	1) Highlights of the National Information Security Policy 2) Guidelines and provisions of the IT Act. 3) Basic understanding of National e-Governance Plan (NeGP) and Digital India Program.	Deepesh Sharma, AAO
101	23.04.2026	09:45 AM to 11:15 AM	Basic understanding of the protection of information assets and relevant controls such as internal controls and access controls (physical and logical).	Deepesh Sharma, AAO
102	23.04.2026	11:30 AM to 01:00 PM	Overall practical knowledge of and skill in MS Office - Word, Excel and Power Point (as applicable).	Deepak Chourasiya, AAO
103	23.04.2026	02:00 PM to 03:30 PM	Provisions relating to conduct of a Government Servant as in the CCS(Conduct) Rules 1964.	Manan Jaiswal, AAO
104	23.04.2026	03:45 PM to 05:15 PM	Provisions relating to charges, procedure of inquire, penalties and appeal as in the CCS (Classification, Control and Appeal - CCA) Rules 1965.	Ravi Shankar, AAO
105	24.04.2026	09:45 AM to 11:15 AM	Basic understanding of and skill of creating database through MS - Access (as applicable)	Pawan Kumar, AAO (0913)
106	24.04.2026	11:30 AM to 01:00 PM	Provisions of Pensions (Old / NPS) Rules / GPF Rules.	Prem Shankar, AAO

107	24.04.2026	02:00 PM to 03:30 PM	FRSR Part I, General Rules (Chapter-II : Definitions; Chapter-IV :Pay)	Manan Jaiswal, AAO
108	24.04.2026	03:45 PM to 05:15 PM	FRSR Part I, General Rules Chapter-IV contd.	Manan Jaiswal, AAO
	25.04.2026	SATURDAY		
	26.04.2026	SUNDAY		
109	27.04.2026	09:45 AM to 11:15 AM	Right to Information-RTI Act.	Manan Jaiswal, AAO
110	27.04.2026	11:30 AM to 01:00 PM	Joining Time Rules, Medical Attendance Rules	Manan Jaiswal, AAO
111	27.04.2026	02:00 PM to 03:30 PM	Deputation and Foreign Service	Manan Jaiswal, AAO
112	27.04.2026	03:45 PM to 05:15 PM	Evaluation Test	Manan Jaiswal, AAO

**ANNEXURE-II**

<b>List of Divisional Accountants selected for DA(P) Training Program</b>				
<b>Sr. No.</b>	<b>Name (Sh./Smt./ Ms.)</b>	<b>ID No.</b>	<b>D.O.J.</b>	<b>Remarks</b>
1.	Bhumika, DA(P)	HRE2050284	13.06.2025	---
2.	Ronak, DA(P)	HRE2050287	13.06.2025	---
3.	Vikas Suthar, DA(P)	HRE2050289	18.06.2025	---
4.	Rajesh Kumar Meena, DA(P)	HRE2050293	26.06.2025 (AN)	Mutually transferred from O/o the Pr. A.G. (A&E) Kolkata. Selected for Mandatory Induction training only.
5.	Saurabh Kumar Meena, DA(P)	HRE2050291	31.10.2025	---
6.	Sandeep, DA(P)	HRE2050292	15.12.2025	Mutually transferred from O/o the Pr. A.G. (A&E) Rajasthan. Selected for Mandatory Induction training only.
7.	Mehuli Das, DA(P)	-----	20.06.2025	Belongs to O/o the A.G. (A&E) Punjab. Allowed to be included in training program vide Sr. DAG (Works) orders dated 16.02.2026.