



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

F. No.- W.M.-T&D/2020-21/Trg. Prog./13  
Date:- 28.01.2021

**Office Order**

In continuation to this office order number W.M.-T&D/2020-21/Trg. Prog./11 dated 14.01.2021, it is hereby informed that the schedule of theoretical training has been revised from **01.02.2021 to 05.03.2021**. A detailed training programme is being attached herewith for information and necessary action.

Encls:- As above.


**Sd/-**  
**Sr. Dy. Accountant General (Works)**  
**Bihar, Patna**

Memo No. - F. No.- W.M.-T&D/2020-21/Trg. Prog./

Date:- 28.01.2021

Copy forwarded for kind information & necessary action to:-

1. The Secretary to the Pr. A. G. (A&E), Bihar, Patna.
2. Concerned Sr. A.O./A.A.O.
3. Concerned Divisional Accountant (Prob.) with the direction to download this office order and to comply with the instruction.
4. Concerned Sr. DAO/DAO-I, with the request to download this office order.
5. Local WM-I(T&P) Section.
- ✓ 6. Office Website.

  
Sr. Accounts Officer  
Bihar, Patna

**Programme for Theoretical Training in respect of newly recruited Divisional Accountant (Prob.)**

DAY	SESSION	TOPIC	CONTENT	SYLLABUS	FACULTY
		<b>Inauguration</b>			Sr. DAG (W)
01.02.2021	1to3	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	Shri Nirmal Kumar, Sr. DAO
	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	
02.02.2021	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	Shri Kaushal Kishor Pathak, AAO
02.02.2021	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	Shri Ajay Kumar Poddar, AAO
03.02.2021	1 & 2			Conduct Rules:- (i) Introduction (ii) Disciplinary Proceedings (iii) Memo (iv) Charge Sheet (v) APAR	

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03.02.2021	3	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)	Shri Umesh Ray, Sr. DAO
	4	Highlights of CPWD Manual & CPWA Code	Highlights of CPWD Manual & CPWA Code	CPWD Manual & CPWA Code	
04.02.2021	1&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	Budget and budgetary provisions for works General Financial Rules lectures on budget grants and appropriations	Shri Jitendra Kr. Sinha, AAO
04.02.20 21	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	Shri Rahul Kashyap, DAO-I
05.02.2021	1&2	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.	
05.02.2021	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	Shri Sunil Kumar Goyal, Sr. DAO
05.02.2021	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	

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08.02.2021	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	Shri Rahul Kashyap, DAO-1
	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	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)	Shri Ajit Kumar, Sr. DAO
	1 Sale of Tender documents and their accounting Collection of EMD & Performance Guarantee and refund of EMD	Examples 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	
09.02.2021	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	Shri Amit Kumar Sharma, DAO-1
	3&4 Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	

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10.02.2021	1&2	Discussion of important accounting terms Assessing experience and adequacy of technical infrastructure/ manpower of the contractor Case Studies	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 Studies 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		Shri Akhilesh Kumar, Sr. DAO	
10.02.2021	3&4	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			
11.02.2021	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		Shri Nirmla Kumar, Sr. DAO	
11.02.2021	3&4	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			

12.02.2021	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	Shri Upendra Kumar, DAO-1
	3 & 4	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	
15.02.2021	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	Shri Ajit Kumar, Sr. DAO
	3 & 4	Taxes, Income Tax & GST	Tax implications – Income Tax, GST, TDS	Tax implications of contracts- Income Tax, GST, TDS	
16.02.2021	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	Shri Rahul Kashyap, DAO-1
	3 & 4	CFMS		CFMS (i) General outline & system of Accounts organization of PW Division, Divisional Accountant and his function and relationship with Executive Engineer viz-a-viz Accountant General (ii) Imprest, Temporary advance cash book, Cash A/Cs & Stock and stores Accounts T&P A/Cs Deposit works, Monthly Accounts Muster Roll.	Shri Birendra Kumar Singh, Sr. A.O.  Shri Amit Kumar Sharma, DAO-1
17.02.2021	1 to 4				
18.02.2021	1 to 4				
19.02.2021	1 to 4			(iii) Payment to Contractor Bills, Advances, Contractor ledgers, Material and Road Material A/Cs at site account lump sum contract, Work Register, Work charged Estt.	Shri Upendra Kumar, DAO-1

Public Works Accounts Theory:-

22.02.2021	1 to 4	<p style="text-align: center;"><b>Gaztted Entitlement:-</b></p>	<p>(i) Introductory: Systems of Government Accounts, Function of Treasuries, Gazzatted Officer, Post Entitlements, Self drawing power.  (ii) Function of AG (A&amp;E) Office with reference to the issuance of Pay Slip to Government Officers.  (iii) Salary Entitlement Register-Introduction-Importance-Utility-Periodicity and Re-opening.  (iv) Maintenance of Salary Entitlement Register-Full details.  (v) Documents required for issue of Pay Slips-Pay Slip, LPC, Charge Report, Notification, Sanction-Nominations.  (vi) Leave and leave A/Cs-Maintenance-admissibility report-sanction/issue of Pay Slip for leave salary.</p>	<p>Shri Ajay Kumar  Sinha,  Sr. A.O.</p>
23.02.2021	1&2		<p>(vii) Preparation of History of service/service card, civil list purpose-Utility Foreign service/Deputation.  (viii) Duty and Functions of Accountants working G.E.D.  (ix) Circumstances in which fresh Pay Slips are required to be issued.  (x) Provisional payments, Conditions and circumstances order/sanction-Nil Money column.  (xi) Miscellaneous, Pre-audit advances, Cost of Medical Treatment, Compensatory allowances and Honorarium.  (xii) Files &amp; Correspondence, Maintenance-Preparation of list of Government Officer due to retirement within a year- its importance, purpose and utility.  (xiii) Posting of vouchers-Pay &amp; allowances-deduction etc.  (xiv) Conclusion.</p>	<p>Shri Chandra Prakash  Singh,  AAO</p>

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23.02.2021	3 & 4	General A/Cs Treasury & Financial Rules:-	(i) General Principles of A/Cs, Forms of A/Cs, Rules regarding classification of Transaction, compilation of Transaction, compilation and consolidation of A/Cs.	Shri Jitendra Kr. Sinha, AAO
24.02.2021	1 & 2		(ii) Finance and AA Accounts, Discloser of FA pertaining to Divisions, Suspense and Advers balances, list of major and minor heads of A/Cs.	
24.02.2021	3 & 4	Precis & Draft (English & Hindi)	(i) General lectures including practical exercises on grammar (English) (ii) General lectures including practical exercises on grammar (Hindi)	Shri Jai Prakash, Sr. A.O.
25.02.2021	1 to 4		(i) Practical exercises on Imprest, Temporary Advances, Cash Book, Cash A/Cs, Store A/Cs and preparation of Manufacturing A/Cs,	
26.02.2021	1 to 4	Public Works Accounts (Practical):-	(ii) Practical exercises on Payment to Contractor Bills, Advances and Contractor's Ledgers, Works Abstracts	Shri Umesh Ray, Sr. DAO
01.03.2021	1 to 4		(iii) Practical exercises on issue of Material at site accounts, Works Abstracts register for Lump sum contract works suspense A/Cs, Deposit Works monthly A/Cs, Residuary provisions in Account Code Vol. II and CPWD code, cheque drawl authority, expenditure in district Treasury	
02.03.2021	1 to 4	Elementary Book Keeping :-	(i) Fundamental of double entry, Journals, Balancing and Trail Balance.	Shri Guddu Kumar, AAO
03.03.2021	1 to 4		(ii) Bill of exchange, Promissory notes, Bank reconciliation, Statement depreciation, Reserve Audit Provision.	
04.03.2021	1 to 2		(iii) Trading & Manufacturing Profit & Loss A/Cs and Balance Sheet, Capital Revenue, Income & Expenditure Receipt & Payment A/Cs.	



04.03.2021	3 & 4	Soft Skills	Communication and Motivation/ Soft Skills/ Team-Building/ Site Visit (With Role Play/Exercises/Group activities)	Soft Skills	
05.03.2021	1	MS Word	Basic practice of MS-Word	Introduction to MS Office	Shri Salauddin Ansari, AAO
	2	MS Excel	Basic practice of MS-Excel		
	3 & 4	Test and Group Discussion on the training, Feedback, Evaluation and Valediction			

Session Timings:

- Session - I - 10.00 AM to 11.15 AM
- Session - II - 11.30 AM to 12.45 PM
- Session - III - 02.15 PM to 03.30 PM
- Session -IV- 03.45 PM to 05.00 PM

Sr. A. O./ WM-I(T&D)

