



कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी)-I, म.प्र.
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क्रमांक/नि.वि.1/समूह-4/का.आ./२३२

दिनांक २७.02.2023

कार्यालय आदेश

इस कार्यालय में नव नियुक्त परिवीक्षाधीन संभागीय लेखापालों को दिनांक 1.03.2023 से 15.1.2024 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	1.03.2023 से 15.6. 2023 तक
2	निर्माण लेखा अनुभागों में	1.5 माह	16.6. 2023 से 31.7.2023 तक
3	निधि अनुभागों में	½ माह	1.8.2023 से 15.8.2023 तक
4	लेखा परीक्षा कार्यालय में कास/केप अनुभागों में प्रशिक्षण	4 माह	16.8.2023 से 15.12.2023 तक
5	पेंशन	1 माह	16.12.2023 से 15.1.2024 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 24.02.2023)

हस्ता०

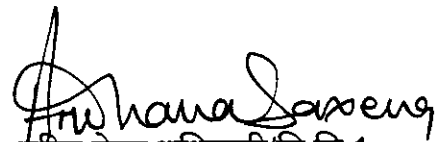
उप महालेखाकार (निर्माण लेखा)

पृ.क्रमांक/नि.वि.1/समूह-4/का.आ./डी- २१६०

दिनांक २७/०२.२०२३

प्रतिलिपि:- सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

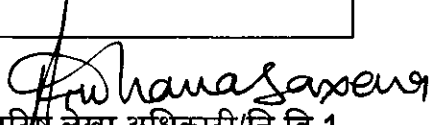
1. सचिव, प्रधान महालेखाकार (ले/ह) प्रथम, म.प्र. लेखा भवन, झांसी रोड, ग्वालियर।
2. उप महालेखाकार (प्रशासन), कार्यालय प्रधान महालेखाकार (ले/ह) प्रथम, म.प्र. लेखा भवन, झांसी रोड ग्वालियर।
3. संबंधित परिवीक्षाधीन संभागीय लेखापाल सवंग को पालनार्थ।
4. संबंधित सुपरवाइजर
5. सम्बंधित कार्यपालन यंत्री
6. कार्यालय आदेश नस्ती।


परिष्ठ लेखा अधिकारी/नि.वि.1

परिवीक्षाधीन संभागीय लेखापालों की सूची | (जिन्हें दिनांक 1.3.2023 से दिनांक 15.1.2024 तक प्रशिक्षण दिया जाना है)

क्रमांक	परिवीक्षाधीन संभागीय लेखापाल का नाम	संभाग का नाम	सुपरवाइजर का नाम सर्व श्री
1	श्री मोहसिन खान	रानी अवन्ती बाई सागर, बायीं तट नहर संभाग क्रमांक-2, बरगी हिल्स जबलपुर	गदन लाल मीना-॥, वरिष्ठ सं.ले.अ.
2	श्री साहिद अली	जल संसाधन संभाग, अम्बाह मुरैना	मोहन लाल मीना, वरिष्ठ सं.ले.अ.
3	श्री सचिन मेहता	ग्रामीण यांत्रिकी सेवा संभाग, उज्जैन	एस.के.बंसल, वरिष्ठ सं.ले.अ.
4	श्री आशीष अग्रवाल	जल संसाधन संभाग, अशोकनगर	संतोष कुमार, सं.ले.अ.-॥
5	श्री विमल कुमार शर्मा	ग्रामीण यंत्रि सेवा संभाग क्रमांक-2, सागर	ऋषिकेश मीना, संभागीय लेखापाल
6	श्री राहुल साहू	भांडेर मुख्य नहर सम्भाग भांडेर, दतिया	शिशिर गोसाईं, संभागीय लेखापाल
7	कु.पूजा कुमारी	भू जल सर्वेक्षण इकाई क्रमांक-5, जबलपुर	संजय सिन्हा, सं.ले.अ.-१
8	श्री आदर्श कुमार	ग्रामीण यांत्रिकी सेवा संभाग सतना	राजीव कुमार शाक्य, वरिष्ठ सं.ले.अ.
9	श्री अनुराग सिंह राजावत	जल संसाधन संभाग लहार ब्रांच कैनाल संभाग लहार भिंड	विमल कुमार शाक्य, सं.ले.अ.-१
10	कु.ऐश्वर्या वर्मा	ग्रामीण यांत्रिकी सेवा संभाग नर्मदापुरम	संजय कुमार-१, वरिष्ठ सं.ले.अ.
11	श्री शरदेंदु शेखर	हाइड्रोमैट्रोलोजी संभाग क्र.-3 रीवा	रवि भार्गव, संभागीय लेखापाल
12	श्री अंकित सौरभ	लाइट मशीनरी एंड ई & एम संभाग नरसिंहपुर	मोहम्मद नूरे आलम, सं.ले.अ.-१
13	श्री जीतेन्द्र कुमार मौर्य	ग्रामीण यांत्रिकी सेवा संभाग छतरपुर	अखिलेश मिश्र, सं.ले.अ.-१
14	श्री प्रमोद कुमार बिलोनिया	ग्रामीण यांत्रिकी सेवा संभाग, झाबुआ	रमेश चन्द मीना, वरिष्ठ सं.ले.अ.
15	श्री हिमांशु	ग्रामीण यांत्रिकी सेवा संभाग आगरमालवा	सागर मीना, संभागीय लेखापाल
16	श्री पंकज कुमार	जल संसाधन संभाग, राघोगढ़, गुना	मिथिलेश कुमार, सं.ले.अ.-॥

17	श्री देवेन्द्र कुमार यादव	रानी अवन्ती बाई लोधी सागर नर्मदा विकास (वि/या) संभाग क्रमांक-2, बरगी नगर , जबलपुर	ज्ञान सिंह मीना, सं.ले.अ.-I
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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:

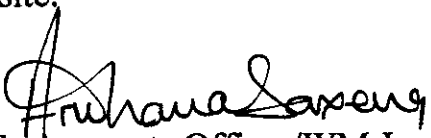
1. Constitution of India
2. CAG's DPC Act, 1971
3. Draft Schedule for Induction Training of Auditors and Accountants (RTI, Mumbai-2020)
4. Introductory and Overview sessions of DRAAO Induction Training (2019-20)
5. List of duties prescribed by HQ- Duties of Divisional Accountant enclosed to HQ e-mail 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)

Annexure-II

प्रशिक्षण दिनांक 1.3.2023 से 15.6.2023

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. MSO
(Admn.) Vol.1. Chapter 7 available on CAG website.


Sr.Accounts Officer/WM-I