



भारतीय लेखापरीक्षा एवम् लेखा विभाग
प्रधान महालेखाकार (ले एवम् हक), पश्चिम बंगाल, कोलकाता - ०१
Indian Audit And Accounts Department
Pr. Accountant General (A & E), West Bengal, Kolkata
a- 01



No. I/1466942/2026 Date 05-06-2026

CIRCULAR

Copy of Office Circular No. PAGAEWB/02/06/01/2026/27/47, dated 05.06.2026 regarding In house training programme for 2026-27 in respect of Divisional Accountant cadre, to be held online through MS-Team, is enclosed herewith for information and necessary action to all eligible Officials/Officers of Divisional Accountant cadre.

Encl: As stated above.

sd -
Sr. Accounts Officer/ WM

No. I/1466942/2026 Date 05-06-2026

Sr AO/ITSC with a request to upload the order in DA Cadre platform of the official website.

[Signature]
Sr. Accounts Officer/ WM

**Office of the Pr. Accountant-General (A&E), West Bengal,
Treasury Buildings, Kolkata-700 001.**

No. PAGAEWB/02/06/01/2026-27/47

Date: 05.06.2026

In accordance with the Annual Calendar of In-house Training Programmes for 2026-27, the courses at Sl. No. 4 & 15 of Non-EDP segment will be held **online through MS-Team** as per detailed programme schedule appended hereto as **Annexure 'A'**. The officials named in **Annexure 'B'** to this order have been selected as participants for these courses.

It is mandatory for all officials selected as trainees to attend the course. The leave-sanctioning authority concerned must follow the orders of the then Accountant-General as specified in the Circular order bearing No. Trg./Genl./25/114 dated 19.01.2006 while sanctioning leave of any kind to any official selected as a participant in any In-house training course for the whole or any part of the period of training for which he/she has been selected. They all must be regular and punctual in attendance and also follow the schedule of the whole programme strictly. Attending the training is compulsory for all selected officials and they all must record their attendance. The members of the faculties are also requested to record their attendance for the session(s) allotted to them.

It is also mandatory for all officials selected as trainees to register themselves in the SAI-Training Portal as General User before the commencement of training programme. They are required to submit the Session Feedback and Course Feedback Form given in the said Portal.

The training sessions are to be interactive in nature, and therefore, the members of the faculty are to adopt a participative method and resort to practical examples and problem-solving exercises as often as deemed necessary.

Each participant is also required to submit a feed-back online by filling up the 'Course Evaluation Form' to be provided at the end of the training.

The participants will be assigned work related to the topics for which they are being trained. Their performance therein may be a ground for their work assessment.

The Controlling Officers concerned are requested to make the services of selected instructors/ lecturers chosen from the Office/ Department and of participants available on the specified date and for the duration of the session(s) or of the course, as the case may be.

Links for attending the training classes and links of attendances of training programmes will be provided in due course.

Sd/-

Senior Accounts Officer (Training & Exam.)

Copy uploaded in the office website for information to :

1. Secretary to the Pr. A.G;
2. PA to DAG (Ac/s & VLC);
3. Sr. A.O. (Admn.I)
4. Sr. AO (Admn.II & III)
5. Sr. AO (WM) with the request to intimate all the candidates.
6. Members of the faculty named in Annexure 'A';
7. All participants named in Annexure 'B'.

Sd/-

Asstt. Accounts Officer (Training & Exam.)

Annexure "A"
(Course Module/Programme Schedule)

Course No. 15 (Non-EDP): Mandatory Training programme for promotion from Divisional Accounts Officer-Grade-II to Divisional Accounts Officer-Grade-I.

Period: 08.06.2026 to 19.06.2026 (online through MS-Team)

Date & Time	1st Session (11 AM to 12.15 PM)	2nd Session (12.30 PM to 1.45 PM)	3rd Session (2.30 PM to 3.45 PM)	4th Session (4 PM to 5.15 PM)
08.06.2026 Monday	Constitutional Provisions on CAG- Article 148-151		Introductory- Role of Divisional Accounts Officers in P. W. Divisions and Departmental Hierarchy.	Contract Management
Faculty	Shri Mallikarjun Banerjee, AAO		Shri Debasis Pahari, Sr. DAO	Shri Tapash Chandra Dutta, DAO I
09.06.2026 Tuesday	Role of Divisional Accountant at the time of	Discussion on Audit Observations	GFR-2017	

	Government Audit, Preparation of Audit Replies.	relating to Works Audit	
Faculty	Shri Pranab Roy, DAO I		Shri Bilwa Prasad Chattopadhyay, AAO
10.06.2026 Wednesday	CVC guidelines on tendering process & award of contracts including negotiation/post tender negotiation & tender conditions etc. Discussion of practical cases/case Laws	Introduction to Competition Commission of India How to detect collusion/cartel formation of tenders-what are the red flags Case Study	General awareness on Finance & Appropriation Accounts
Faculty	Shri Tapash Chandra Dutta, DAO I		Shri Ujjwal Kumar Chowni, AAO
11.06.2026 Thursday	WBTR		Basic knowledge on GST and its implications in contracts
Faculty	Shri Alok Kumar Chakraborty, Sr. DAO		Shri Pranab Roy, DAO I
12.06.2026 Friday	DCRB rules		Noting & Drafting .
Faculty	Shri Pramod Kr. Burnwal, DAO I		Shri Panthalingal Sandip Menon, Sr. AO
15.06.2026 Monday	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)		Different types of Revenue and its accounting in GRIPS.
Faculty	Shri Pritam Majumder, AAO		Shri Tanmoy Saha, Sr. DAO
16.06.2026 Tuesday	FRSR-Definitions, Pay Rules CCS (Leave)Rules 1972		Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriations
Faculty	Shri Sudipta Chakraborty, AAO		Shri Arindam Chowdhury, DAO-I
			Discussion of terms, annual financial turnover: Financial

17.06.2026 Wednesday	Contract Act, 1872 Arbitration and Conciliation Act, 1996	statements- Profit & Loss Accounts, Balance Sheet: Bids, Final Bids, Technical Bids: Bidding capacity: Works done.
Faculty	Shri Soumick Sinha, DAO I	Shri Janmenjoy Roy, AAO
18.06.2026 Thursday	Communication and Motivation/Soft Skills/ Team-Building/Site Visit (With Role Play/Exercises / Group activities)	Basic knowledge on Income Tax and its implications in contracts, TDS
Faculty	Shri Rahul Kumar, DAO I	Shri Pranab Roy, DAO I
19.06.2026 Friday	West Bengal Service Rules	Evaluation
Faculty	Shri Pramod Kr. Burnwal, DAO I	Shri Satyadip Chattopadhyay, Sr. AO (Training & Exam.)

Course No. 4 (Non-EDP): Government Accounting**Period: 08.06.2026 to 12.06.2026 (online through MS-Team)**

Sl. No.	Programme Contents	Date	Time	Name of the Faculty (s)
1	Introduction to Government Accounts, Concept of Accounts and Structure and Form of Government Accounts	08.06.2026	11.00 am to 1.45 pm	Shri Tanmoy Mukhopadhyay, AAO
	Classification of Vouchers and discussion on OB Suspense and Treasury Suspense.		2.30 pm to 5.15 pm	
2	VLC Modules	09.06.2026	11.00 am to 12.15 pm	Shri Subhankar Mondal, AAO
	RBI's role in Government Transactions		12.30 pm to 01.45 pm	
	Debt, Deposit and Remittance Transactions and Inter Government / Departmental Adjustments - focusing the importance of Suspense Account.		2.30 pm to 5.15 pm	
	Appropriation Act (Budget) and Finance Act and Appropriation Accounts – Concepts and Objective		11.00 am to 12.15 pm	Shri Ujjwal Kumar Chowni, AAO
			12.30	Tanmoy

3		10.06.2026	pm to 1.45 pm	Mukhopadhyay, AAO
	GASAB		2.30 pm to 3.45 pm	Shri Biplab Roy, Sr. AO
	Financial Statements –Concepts and Objectives		04.00 pm to 5.15 pm	
4	Deposit Accounts emphasizing on PD Accounts.	11.06.2026	11.00 am to 12.15 pm	Smt. Sreyasee Indra, AAO
	Principles of Budgeting and Overview of PFMS with focusing on SNA.		12.30 pm to 01.45 pm	Shri Sandip Konar, AAO
	Maintenance of Broad Sheets		2.30 pm to 3.45 pm 4.00 pm to 5.15 pm	Shri Rajkumar Das Sr. DAO
IFMS - Its implementation	12.06.2026	11.00 am to 1.45 pm	Shri Alok Kumar Chakraborty, Sr. DAO	
Revenue for both Union and State Government.		2.30 pm to 3.45 pm	Shri Subrata Dutta, Sr. AO	
Overview of a Revenue System-Goods and Services Tax and fund flows among Union and States	4.00 pm to 5.15 pm			

Annexure B
(List of Trainees)

Course No. 15 (Non-EDP): Mandatory Training programme for promotion from Divisional Accounts Officer-Grade-II to Divisional Accounts Officer-Grade-I.

Period: 08.06.2026 to 19.06.2026 (online through MS-Team)

Sl. No.	Name & Designation	Mobile No.	Email Id
1.	Sibashis Chakraborty, DAO-II	9830760806	sibashisc.wbl.ae@cag.gov.in

Course No. 4 (Non-EDP): Government Accounting**Period: 08.06.2026 to 12.06.2026 (online through MS-Team)**

Sl. No.	Name (Shri/Smt/Miss.)	Designation	Mail Id.
1.	Bibekananda Maji	DAO I	Bibekanandam.wbl.ae@cag.gov.in
2.	Shantanu Kr Dutta	DAO I	Shantanukr.d.wbl.ae@cag.gov.in
3.	Sukumar Mandal	DAO I	Sukumarm.wbl.ae@cag.gov.in
4.	Manas Kr. Chatterjee	DAO I	Manaskr.c.wbl.ae@cag.gov.in
5.	Subhashis Ghosh II	DAO I	Subhashisg.wbl.ae@cag.gov.in
6.	Kousik Paul	DAO I	Kousikp.wbl.ae@cag.gov.in
7.	Asok Kumar Mandal	DAO I	Asokkumarm.wbl.ae@cag.gov.in
8.	Binoy Kr. Samanta	DAO I	Binoykr.s.wbl.ae@cag.gov.in
9.	Abhijit Basak	DAO I	Abhijitbas.wbl.ae@cag.gov.in
10.	Tapas Ranjan Sen	DAO I	Tapasranjans.wbl.ae@cag.gov.in
11.	Abhijit Nandi	DAO I	Abhijitn.wbl.ae@cag.gov.in
12.	Sreyashi Chakraborty	DAO I	Sreyashic.wbl.ae@cag.gov.in
13.	Pinaki Ghosh	DAO I	Pinakig.wbl.ae@cag.gov.in
14.	Suman Basak	DAO I	Sumanbas.wbl.ae@cag.gov.in
15.	Anindam Acharya	DAO I	Anindamia.wbl.ae@cag.gov.in