



भारतीय लेखा तथा लेखा-परीक्षा विभाग
प्रधान महालेखाकार (लेखा एवं हक), पश्चिम बंगाल
Indian Audit And Accounts Department
Pr. Accountant General (A & E), West Bengal
al



No. PAGAEWB/03/57/ W.M/Trng/I/1600312/2026 Date: 09-09-2026

ORDER

Copy of the Office Order bearing no.PAGAEWB/02/06/15/2026-27/120 dated 07.09.2026 regarding Training on public works Accounts & training in public Works Audit, held online through MS Teams, is attached for information to members of DA cadre.

The copy of this Office Order is enclosed herewith for information and necessary action of officials under Divisional Accountant cadre.

Enclosed: As stated above.

Sd/-

Sr. Accounts Officer/W.M

No. PAGAEWB/03/57/ W.M/Trng/I/1600312/2026 Date: 09-09-2026

1. Sr. A.O/ITSC with request to upload the order in DA cadre platform of the official website.

[Signature]

Sr. Accounts Officer/W.M

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

Office Order No.: PAGAEWB/02/06/15/2026-27/120

Date: 07.09.2026

In accordance with the Annual Calendar of In-house Training Programs for FY 2026-27, courses at Sl. No. 29 & Sl. No. 31 under Non-EDP segment will be held online through MS Teams in the month of September, 2026 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 the courses.

It is mandatory for all officials selected as trainees to attend the courses. 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 his attendances 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. They are required to submit the Sessions Feedback, Overall Course Feedback in the said Portal.

The training sessions are to be interactive in nature. 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.

Group 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(s) and for the duration of the session(s) or of the course, as the case may be.

The link for joining the training classes and the attendance link will be provided in due course.

Sd/-
Sr. 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. AO (WM) with a request for wide circulation among Faculty and Participant.
4. AAO (WM)
5. Members of the faculty named in Annexure 'A';
6. All participants named in Annexure 'B'.

Sd/-
Asstt. Accounts Officer (Training & Exam.)

कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी), पश्चिम बंगाल
ट्रेजरी बिल्डिंग, कोलकाता-700 001

क्रमांक. PAGAEWB/02/06/15/2026-27/120

दिनांक: 07.09.2026

वित्त वर्ष 2026-27 के लिए इन-हाउस ट्रेनिंग प्रोग्राम के सालाना कैलेंडर के अनुसार नॉन-EDP सेगमेंट के तहत क्रम संख्या 29 और 31 पर दिए गए कोर्स सितंबर 2026 में MS Teams के जरिए ऑनलाइन आयोजित किए जाएंगे। इनका विस्तृत कार्यक्रम शेड्यूल इस आदेश के साथ 'एनेक्जर A' के तौर पर संलग्न है। इस आदेश के 'एनेक्जर B' में बताए गए अधिकारियों को इन कोर्स के लिए प्रतिभागी के तौर पर चुना गया है।

प्रशिक्षणार्थियों के रूप में चयनित सभी अधिकारियों के लिए इस पाठ्यक्रम में भाग लेना अनिवार्य है। किसी भी प्रकार का अवकाश स्वीकृत करते समय संबंधित अवकाश स्वीकृति प्राधिकारी को तत्कालीन महालेखाकार के आदेशों का पालन करना होगा, जैसा कि परिपत्र संख्या प्रशिक्षण/जनरल/25/114 दिनांक 19.01.2006 में निर्दिष्ट है। किसी भी आंतरिक प्रशिक्षण पाठ्यक्रम में प्रतिभागी के रूप में चयनित अधिकारी को प्रशिक्षण अवधि के पूरे या आंशिक भाग के लिए नियमित और समय पर उपस्थित रहना होगा और पूरे कार्यक्रम का कड़ाई से पालन करना होगा। प्रशिक्षण में भाग लेना सभी चयनित अधिकारियों के लिए अनिवार्य है और उन्हें अपनी उपस्थिति दर्ज करानी होगी। संकाय सदस्य से भी अनुरोध है कि वे अपने लिए आवंटित सत्रों के लिए अपनी उपस्थिति दर्ज कराएं।

प्रशिक्षु के रूप में चयनित सभी अधिकारियों के लिए एसएआई-प्रशिक्षण पोर्टल पर सामान्य उपयोगकर्ता के रूप में अपना पंजीकरण कराना अनिवार्य है। उन्हें उक्त पोर्टल पर सत्रों की प्रतिक्रिया और समग्र पाठ्यक्रम की प्रतिक्रिया प्रस्तुत करनी होगी।

प्रशिक्षण सत्र अंतःक्रियात्मक प्रकृति के होंगे, और इसलिए, संकाय सदस्य को सहभागितापूर्ण पद्धति अपनानी चाहिए और आवश्यकतानुसार व्यावहारिक उदाहरणों और समस्या-समाधान अभ्यासों का सहारा लेना चाहिए।

हर प्रतिभागी को ट्रेनिंग के आखिर में दिए जाने वाले 'कोर्स इवैल्यूएशन फॉर्म' को भरकर ऑनलाइन फीडबैक भी देना होगा।

प्रतिभागियों को उन विषयों से संबंधित कार्य सौंपा जाएगा जिनके लिए उन्हें प्रशिक्षण दिया जा रहा है। उनके कार्य प्रदर्शन के आधार पर उनका मूल्यांकन किया जा सकता है।

संबंधित समूह अधिकारियों से अनुरोध है कि वे कार्यालय/विभाग से चयनित प्रशिक्षकों/व्याख्याताओं और प्रतिभागियों की सेवाएं निर्दिष्ट तिथि(तिथियां) और सत्रों या पाठ्यक्रम की अवधि के लिए उपलब्ध कराएं।

ट्रेनिंग क्लास में शामिल होने और अटेंडेंस का लिंक जल्द ही दिया जाएगा।

हस्ता/-
वरिष्ठ लेखा अधिकारी (प्रशिक्षण एवं परीक्षा)

Course No. 29 (Non-EDP): Training in public works Accounts for DA cadre.

Period: 14.09.2026 to 18.09.2026 (Full day)		Venue: Online through MS Teams	
Date	Session	Topics	Faculty
14.09.2026 Monday (Day-1)	Session I (11.00 am to 12.15 pm)	- Organisational structure of Public Works Division and the function of such divisions. - Divisional Accountants and their three-fold functions. - Functional Relation among Accounts Officer, Divisional Officer and Divisional Accountants.	Shri Tanmoy Saha, Sr. DAO
	Session II (12.30 pm to 01.45 pm)	- Broad outlines of system of Accounts elaborating classification of transactions in respect of major and minor Heads of Account. - Criteria for determining the of expenditure and allocation between Capital and the classification Revenue Expenditure on a Capital Scheme.	Guest Faculty from Pr. AG (A&E), Prayagraj
	Session III (2.30 pm to 03.45 pm)	Discussions on Form of Accounts - main division of Accounts-Detailed Classifications of Head of Accounts with coding pattern.	
	Session IV (04.00 pm to 05.15 pm)	- Accounting procedure of stores and methods used in maintenance of such accounts. - Criteria for recovery of charges for services rendered or articles supplied by Government Departments.	Pradip Kumar Senapati, Sr. DAO
	Session I (11.00 am to 12.15 pm)	Introduction to Public Procurement: Objective and Role of Procurement in Governance; Basic Policy of Public Procurement in India; Legal, Procedural and Regulatory Framework of Public Procurement in India.	
	Session	GFR 2017 on Procurement of Goods: Analysis	

15.09.2026 Tuesday (Day-2)	II (12.30 pm to 01.45 pm)	of GFR 2017 on procurement of Goods including policies of procurement under the Make in India" and Atmanirbhar Bharat initiatives and MSME Development Act, 2006 etc.	Shri Pabitra Kumar Jana, AAO
	Session III (2.30 pm to 03.45 pm)	Procurement of Goods and Services from Gem: Provisions of GFR 2017; Procedure of procurement; General Terms and Conditions of Procurement from GeM.	
	Session IV (04.00 pm to 05.15 pm)	Introduction to procurement of Goods by e-procurement and Electronic Reverse Auction.	
16.09.2026 Wednesday (Day-3)	Session I (11.00 am to 12.15 pm)	Role of Finance in Procurement: Financial examination of Procurement Proposals; Finance Vetting of indents/demands for procurement of goods; Finance Vetting of Abstract Estimates, Detailed Estimates and Revised Estimates of Works; Finance Vetting of Material Modification to Estimates; Finance Vetting of Bidding Document for procurement of 26 Goods and Works; Role of the Finance Member of a Bid Evaluation Committee; Finance Vetting of Contracts; Role of Finance in contract management; Payment of bills of Suppliers/Contractors; Payment of Price Escalation Claims of suppliers/contractors.	Shri Samrat Mukherjee, AAO
	Session II (12.30 pm to 01.45 pm)		
	Session III (2.30 pm to 03.45 pm)	Procurement of Works: GFR 2017 on procurement of Works; Types of Tenders and Contracts; Structure of Standard Bidding Document; Pre- Qualification and Post Qualification; Bid Evaluation and Award of Contract; Payment Terms and Contract Price Adjustments; CPWD Manual and procurement of works by CPWD.	Shri Mrinmoy Bera, AAO
17.09.2026	Session IV (04.00 pm to 05.15 pm)		
	Session I (11.00 am to 12.15 pm)	General instruction for purchase of stores- adjustment and accounting procedure of stores while issued for different purposes - Classification of stores and categorical enumeration of stores.	Guest Faculty from Pr. AG (A&E), Prayagraj
	Session II (12.30 pm to 01.45 pm)	Brief discussion on Initial records upon which the accounts of works are based- important instructions regarding preparation and maintenance of muster roll.	

Thursday (Day-4)	pm) Session III (2.30 pm to 03.45 pm)	Discussion on the importance of Measurement Book- category of measurement book and its purpose -Attention of a Divisional Accountant at the time of examining measurement books - Forms of Bills and vouchers.	Shri Samrat Mukherjee, AAO
	Session IV (04.00 pm to 05.15 pm)	Advances to contractors - circumstances of sanction- Accounting procedure of Advances given to contractors.	
18.09.2026 Friday (Day-5)	Session I (11.00 am to 12.15 pm)	Conditions of issue of materials to Contractors- Accounting procedure- focusing on return of surplus material - Issue direct to works - disposal of Surplus Material.	Shri Atikram Basu, AAO
	Session II (12.30 pm to 01.45 pm)	Lump Sum Contracts – Characteristics- Accounting Procedure specially focusing on the intermediate and final payment.	
	Session III (2.30 pm to 03.45 pm)	Suspense Accounts - Purpose of its operation Accounting procedure - brief discussion on Material Purchase Settlement Suspense Account with illustration.	Guest Faculty from Pr. AG (A&E), Prayagraj
	Session IV (04.00 pm to 05.15 pm)	Suspense Accounts - Purpose of its operation - Accounting procedure- brief discussion on Material Purchase Settlement Suspense Account with illustration.	

Course No. 31 (Non-EDP): Training in public works Audit for DA cadre.

Period: 21.09.2026 to 25.09.2026 (Full day)			Venue: Online through MS Teams
Date	Session	Topics	Faculty
	Session I (11.00 am to 12.15 pm)	Overview of Public Works Department and role of Audit therein.	Shri Atikram Basu, AAO

21.09.2026 Monday (Day-1)	Session II (12.30 pm to 01.45 pm)	Accounting system in Public Works Department and upkeep of relevant records relating to execution of work	Shri Koushik Roy, Sr. DAO
	Session III (2.30 pm to 03.45 pm)	Points to be seen while preparing the estimate for work. Importance of PWD and PWA Id.	
	Session IV (04.00 pm to 05.15 pm)		
22.09.2026 Tuesday (Day-2)	Session I (11.00 am to 12.15 pm)	Concept of Tender and Agreement, F2 Agreement, Standard Bidding Documents (SBD) and Turnkey Project.	Shri Pradip Kumar Senapati Sr. DAO
	Session II (12.30 pm to 01.45 pm)		
	Session III (2.30 pm to 03.45 pm)	Importance of analysis of rates and Schedule of Rates (SOR) and method of its preparation.	
	Session IV (04.00 pm to 05.15 pm)		
23.09.2026 Wednesday (Day-3)	Session I (11.00 am to 12.15 pm)	Administrative Approval and Technical Sanction, Revised Estimation.	Shri Tanmoy Saha, Sr. DAO
	Session II (12.30 pm to 01.45 pm)	Case discussion.	
	Session III (2.30 pm to 03.45 pm)	Initial records maintained by Public Works Department, Detail of Maintenance of Measurement Book and points to be seen.	
	Session IV (04.00 pm to 05.15 pm)		
24.09.2026 Thursday (Day-4)	Session I (11.00 am to 12.15 pm)	Exercise on Preparation of Objectives, Defining Criteria and Design Matrix and report writing	Shri Ashim Kumar Manna, AAO
	Session II (12.30 pm to 01.45 pm)		
	Session III (2.30 pm to 03.45 pm)	Discussion of Case Studies on works.	

	Session IV (04.00 pm to 05.15 pm)		
25.09.2026 Friday (Day-5)	Session I (11.00 am to 12.15 pm)	Preparation of Broad Sheet Replies and settlement of outstanding paras.	Shri Samrat Mukherjee, AAO
	Session II (12.30 pm to 01.45 pm)		
	Session III (2.30 pm to 03.45 pm)	End Course Test & Group Discussion	Shri Sanat Sen, Sr. AO
	Session IV (04.00 pm to 05.15 pm)	Feed Back & Valediction	

Annexure – B
(List of Participants)

Course No. 29 (Non-EDP): Training in public works Accounts for DA cadre.
Period: 14.09.2026 to 18.09.2026 (Full day)

Sl. No.	Name of Participant (Shri/ Smt/ Ms.)	Designation	Section/Group
1	PINAKI GHOSH	DAO I	WM
2	SUMAN BASAK	DAO I	WM
3	ANINDAM ACHARYA	DAO I	WM
4	BIPLAB DEBNATH	DAO I	WM
5	RUPAM CHOWDHURY	DAO I	WM
6	RAJDEEP MONDAL	DAO I	WM
7	TAPAS CH. DUTTA	DAO I	WM
8	PRAMOD KR. BURNWAL	DAO I	WM
9	ARINDAM CHOWDHURY	DAO I	WM
10	SUBHAMAY CHATTERJEE	DAO I	WM
11	SK. HABIB	DAO I	WM
12	RATAN BHAKTA	DAO I	WM
13	SOUMALI DEY	DAO I	WM
14	MD. SAMI RAJA	DAO I	WM
15	AJEET KUMAR	DAO I	WM
16	VINDH BASHINI	DAO I	WM
17	PANKAJ KUMAR SINGH	DAO I	WM
18	ASHWANI KUMAR	DAO I	WM
19	SUSHOVAN MAJUMDER	DAO I	WM
20	SUKHDEO KUMAR	DAO I	WM
21	DEEPAK CHOUDHARY	DAO I	WM

22	PRANAB ROY	DAO I	WM
23	ICHCHA PURAK SINGH	DAO I	WM
24	SAUNAK PAL	DAO I	WM
25	JAYANTA ADHIKARI	DAO I	WM
26	POULOMI KUNDU	DAO I	WM
27	KAUSHIK MAJUMDER	DAO I	WM
28	CHANDRIMA SARKAR	DAO I	WM
29	AWANISH KUMAR,	DAO I	WM
30	ANKITA SANYAL	DAO I	WM
31	ASHISH RANJAN	DAO I	WM
32	SANJIB KUMAR DE	DAO I	WM
33	AMARESH KUMAR	DAO I	WM
34	AMIT KUMAR BISWAS	DAO I	WM
35	RAMESH NASKAR	DAO I	WM
36	SOUMICK SINHA	DAO I	WM
37	SAYANTI SAHA	DAO I	WM
38	SAURABH KUMAR	DAO I	WM
39	RAJESH KUMAR	DAO I	WM
40	CHANDAN KUMAR MAHTO	DAO I	WM
41	VIVEK KUMAR	DAO I	WM
42	KUNDAN KUMAR	DAO I	WM
43	VISHAL KUMAR	DAO I	WM
44	RAHUL KUMAR	DAO I	WM
45	MOHAMMAD AMIR	DAO I	WM

Course No. 31 (Non-EDP): Training in public works Audit for DA cadre
Period: 21.09.2026 to 25.09.2026 (Full day)

Sl. No.	Name of Participant (Shri/ Smt/ Ms.)	Designation	Section/Group
1	PINAKI GHOSH	DAO I	WM
2	SUMAN BASAK	DAO I	WM
3	ANINDAM ACHARYA	DAO I	WM
4	BIPLAB DEBNATH	DAO I	WM
5	RUPAM CHOWDHURY	DAO I	WM
6	RAJDEEP MONDAL	DAO I	WM
7	TAPAS CH. DUTTA	DAO I	WM
8	PRAMOD KR. BURNWAL	DAO I	WM
9	ARINDAM CHOWDHURY	DAO I	WM
10	SUBHAMAY CHATTERJEE	DAO I	WM
11	SK. HABIB	DAO I	WM
12	RATAN BHAKTA	DAO I	WM
13	SOUMALI DEY	DAO I	WM
14	MD. SAMI RAJA	DAO I	WM
15	AJEET KUMAR	DAO I	WM
16	VINDH BASHINI	DAO I	WM
17	PANKAJ KUMAR SINGH	DAO I	WM
18	ASHWANI KUMAR	DAO I	WM

19	SUSHOVAN MAJUMDER	DAO I	WM
20	SUKHDEO KUMAR	DAO I	WM
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24	SAUNAK PAL	DAO I	WM
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31	ASHISH RANJAN	DAO I	WM
32	SANJIB KUMAR DE	DAO I	WM
33	AMARESH KUMAR	DAO I	WM
34	AMIT KUMAR BISWAS	DAO I	WM
35	RAMESH NASKAR	DAO I	WM
36	SOUMICK SINHA	DAO I	WM
37	SAYANTI SAHA	DAO I	WM
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43	VISHAL KUMAR	DAO I	WM
44	RAHUL KUMAR	DAO I	WM
45	MOHAMMAD AMIR	DAO I	WM