

# SYLLABUS FOR INDUCTION TRAINING OF O.F.S ON PROMOTION

**TERM :1**

**TERM :2**

**&**

**FIELD VISIT**

**Madhusudan Das Regional Academy of Financial Management**

Chandrasekharpur, Bhubaneswar-23

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**Syllabus for O.F.S (on promotion)**

**(A) Duration**

Total Duration- 4 months

Classification of duration –

Term I	–	1 Month & 23 days
Term II	-	1 Month & 23 days
Final Examination	-	4 Days
Field Visit	–	10 Days
Session Time	-	1 Hour & 15 minutes
No. of Sessions per day-		4

**(B) Outline of Syllabus**

**TERM-I**

<b>Paper Code</b>	<b>Title of paper</b>	<b>No. of sessions</b>	<b>Total marks</b>
1001	<b>Public Finance Management and Budgeting</b>	<b>35</b>	<b>100</b>
1002	<b>Odisha Treasury Management &amp; Govt. Accounting System</b>	<b>35</b>	<b>100</b>
1003	<b>Goods and Service Tax Law</b>	<b>35</b>	<b>100</b>
1004 A	<b>Information Technology</b>	<b>15</b>	<b>50</b>
1004 B	<b>Commercial Accounting</b>	<b>20</b>	<b>50</b>
	<b>Total</b>	<b>140</b>	<b>400</b>

**TERM-II**

<b>Paper Code</b>	<b>Title of paper</b>	<b>No. of sessions</b>	<b>Total marks</b>
2001 A	<b>Public Works &amp; Forest Accounting</b>	<b>15</b>	<b>50</b>
2001 B	<b>Government Audit System</b>	<b>20</b>	<b>50</b>
2002	<b>Principles of Management &amp; Good Governance</b>	<b>35</b>	<b>100</b>
2003	<b>Government Service Rules</b>	<b>35</b>	<b>100</b>
2004	<b>Law</b>	<b>35</b>	<b>100</b>
	<b>Total</b>	<b>140</b>	<b>400</b>

**N.B - Additional Sessions will be scheduled for Paper Presentation & Examination**

Field Visit

**Total Duration- 10 Days**

<b>SL NO</b>	<b>PARTICULARS</b>	<b>DURATION proposed</b>
<b>1</b>	CT&GST Organization	<b>2 Days</b>
<b>2</b>	Treasury Organization	<b>2Day</b>
<b>3</b>	Other Heads of Departments & A.G	<b>3 Days</b>
<b>4</b>	Odisha Darshan	<b>2 Day</b>
<b>5</b>	Visit to Local Heritage	<b>1 Day</b>

**(C) Mark Distribution**

**Each Paper = 100 MARKS**

OBJECTIVE TEST — 60 MARKS

SURPRISE TEST - 10 MARKS

PRESENTATION &-- 30 MARKS

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TOTAL 100 MARKS

**( D) Attendance**

The trainees are required to attend 85% of the classes in minimum, failing which they will not be allowed to sit in the examination. The Director, Madhusudan Das Regional Academy of Financial Management may, in specially deserving cases like illness, death of close relative and such like, at his discretion, condone shortfall in attendance maximum up to 20% and allow the defaulting officer securing 65% attendance to sit in the examination. In case of less than 65% of attendance, specific permission from the Government in Finance Department has to be obtained by the trainees concerned for appearing in the said examination.

**(E) Examination**

- Examination will be based on continuous evaluation process through surprise test, presentation and a final examination in the ratio of 10:30: 60 marks respectively. i.e
  - Surprise test : 10 Marks
  - Presentation : 30 Marks ( 10 for the subject matter & 10 for presentation and 10 for individual answers for questions of experts and fellow members.)
  - Final Examination:60 Marks (will be of MCQS)
- In the examination, those who secure 50% and more marks in each paper shall be declared to have passed the examination.
- The trainees who fail in the examination securing less than 50% in one or more subjects,

may, on application be permitted to appear again in the said paper(s), without having to undergo the full course of training again.

4. The Officer who has passed in all papers will be declared to have completed the training successfully.
5. The final examination in each paper will be at the end of each term.
6. The Academy will conduct examination in the month of April and October to allow opportunity to unsuccessful officers to clear examination in subsequent attempt maximum up to third chance. The officers are required to submit their application one month prior to the examination at the Academy.

#### **(F)Extra Curricular Activities**

1. Physical education training, preferably in the morning hours should be mandatory for all the trainees, to ensure their physical fitness. They should be trained with practical classes by Yoga Gurus / Teachers at least for a period of two weeks.
2. Regular Study in the Library should be a part of the training curriculum.
3. The trainees should be provided with adequate provisions for Indoor and Outdoor Games to build up their interest in the field of Games and Sports.
4. Senior Bureaucrats, Social Activists and renowned personalities in any field may be invited to interact with the Probationers in order to build up their horizon and knowledge base.

# **TERM-I**

**Paper: Public Finance Management and Budgeting****Subject Code: 1001****Total number of sessions: 35**

Total Marks:100

Session No.	Contents of the Syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
<b>Odisha General Financial Rules</b>		
1	Introduction to OGFR , definitions & General Principles	<ul style="list-style-type: none"> <li>• A brief overview of OGFR</li> <li>• important definitions</li> <li>• Receipt, Expenditure and Payment of Govt. money</li> <li>• Standards of Financial Propriety</li> <li>• Other General Principles</li> </ul>
		•
2-5	Power of Sanction & Expenditure	<ul style="list-style-type: none"> <li>• General Rules on power of Sanction</li> <li>• Date of Effect &amp; Validity of sanction</li> <li>• Communication of Sanction</li> <li>• Retrospective Sanction &amp; Lapse of sanction</li> <li>• Write off of losses (Read with Rule 15 of DFPR)</li> <li>• Arrear claims</li> <li>• Permanent Advance</li> <li>• Contingencies</li> </ul>
6-11	Rules for Procurement of Goods, Services and Engagement of Consultants	<ul style="list-style-type: none"> <li>• General Rules on Purchase and Acquisition of Stores</li> <li>• Contracts (To be read with Rule – 12 of DFPR)</li> <li>• Guidelines for Procurement of Goods</li> <li>• Guidelines for Outsourcing of Services</li> <li>• Guidelines for Engagement of Consultants</li> <li>• Procurement Guidelines in Externally Aided Projects</li> <li>• e- Procurement <ul style="list-style-type: none"> <li>• Procurement through GeM (Govt. e-Marketplace)</li> <li>• Procurement through other online platforms</li> </ul> </li> </ul>
12	Custody and Accounts of Stores	<ul style="list-style-type: none"> <li>• Custody of Stocks and Stores</li> <li>• Maintenance of Accounts of Stocks and Stores</li> <li>• Physical verification of Dead Stocks</li> <li>• Sale and Disposal of Stocks</li> </ul>
13-14	Loans & Advances	<ul style="list-style-type: none"> <li>• General Rules</li> <li>• Advances to Govt. Servants</li> </ul>
15-16	Miscellaneous Expenditure Rules	<ul style="list-style-type: none"> <li>• Refunds of Revenue (To be read with Rule - 14 of DFPRs)</li> <li>• Grants-in-Aid, Contribution etc.</li> <li>• Compensation to civil officers for loss of property.</li> </ul>
<b>Delegation of Financial Power Rules</b>		
17-20	DFPR, 1978	<ul style="list-style-type: none"> <li>• Definition</li> <li>• Budgeting, Provision of funds by the legislature (Appropriation) and Allotment of funds</li> <li>• General limitations on Power to Sanction Expenditure</li> <li>• Re-appropriation</li> <li>• Sanction of Contingent Expenditure (Rule 10 &amp; 20 Read with Annexure 'C' &amp; 'D')</li> </ul>
21-22		<ul style="list-style-type: none"> <li>• Creation, Extension and Restriction on Creation and filling up of Posts and Permanency of Temporary Post (Rule 8 Read with Annexure 'A' &amp; 'B')</li> <li>• Administrative Approval ( Rule 13)</li> </ul>
23-24		<ul style="list-style-type: none"> <li>• Expenditure Sanction ( Rule 17)</li> </ul>

		<ul style="list-style-type: none"> <li>• Appraisal and Approval of New Projects/Schemes ( Rule 17 A)</li> <li>• Trading operation (Rule 19)</li> <li>• Role of FA/AFA/Chief Accounts Officers/Accounts Officer</li> <li>• Miscellaneous Rules</li> </ul>
<b>PROCEDURE OF BUDGETING</b>		
25-30	Odisha Budget Manual	<ul style="list-style-type: none"> <li>• Preparation of Budget for Administrative Expenditure</li> <li>• Preparation of Budget for Programme Expenditure</li> <li>• Budget Documents</li> <li>• Presentation of Budget</li> <li>• Control over Expenditure</li> <li>• Surrender</li> <li>• Re-appropriation</li> <li>• Supplementary Estimate</li> <li>• Odisha Contingency Fund</li> <li>• Ways &amp; means Advance</li> <li>• New Service &amp; New Instrument of Service</li> <li>• Procedure after closure of the Financial Year</li> </ul>
31-35	Budget Estimate, Budget Consolidation, Budget Distribution through iFMS & BETA	<ul style="list-style-type: none"> <li>• Process of Preparation of Annual Budget, Entities involved &amp; their roles</li> <li>• Budget Preparation for Establishment, Operation and Maintenance Expenditure in iFMS</li> <li>• Budget Preparation for Programme Expenditure in iFMS</li> <li>• Consolidation of Budget in Finance Department using BETA System</li> <li>• Sharing of Budget provisions from BETA to iFMS for authorization and distribution.</li> <li>• Distribution of Budget provision from Administrative Department to controlling Officer and DDOs</li> <li>• Re-distribution, Surrender and re-appropriation of Budget</li> <li>• Process of Preparation of Supplementary Budget and activities involved</li> </ul>

**Odisha Treasury Management & Govt. Accounting System****Subject Code: 1002****Total number of sessions: 35**

Session no.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
Treasury Management System		
1	General Organisation and Working of Treasuries	<ul style="list-style-type: none"><li>• Organisation of Treasury</li><li>• Types and no. of Treasuries</li><li>• Role of District Collector</li><li>• Role of DT&amp;I</li><li>• Treasury Accounts<ul style="list-style-type: none"><li>- Payment Accounts</li><li>- Receipt Accounts</li></ul></li><li>• Treasury Inspection</li></ul>
2-4	Receipt of Money in to Government Accounts	<ul style="list-style-type: none"><li>• Challan/e-Challan</li><li>• Procedure of verification of challans/e-challan</li><li>• Accounting procedure for transaction through cyber treasury</li><li>• Maintenance of cash book</li></ul>
5-7	Custody of Money standing in Government Account	<ul style="list-style-type: none"><li>• Strong rooms<ul style="list-style-type: none"><li>- Procedure of functioning of strong rooms</li></ul></li><li>• Custody of stamps, types of stamps</li><li>• Procedure of indent and distribution of stamps</li><li>• Accounting procedure relating to stamps</li><li>• The Odisha Supply and sale of stamps and stamped paper Rules-1990</li></ul>
8-11	Withdrawal of money from Government Account	<ul style="list-style-type: none"><li>• General provisions as per OTC</li><li>• Types of Claims/Arrear Claims</li><li>• Mode of withdrawal of claims<ul style="list-style-type: none"><li>- Bills/e-cheques</li></ul></li><li>• Concept of e-billing</li><li>• Issue of online sanction order</li><li>• Sanction order Module of IFMS</li><li>• Bill preparation through HRMS and IFMS</li><li>• Receiving &amp; Processing of claims at Treasury</li><li>• General instructions to be followed on different kinds of claims before passing of the bills/cheques</li><li>• Irregularities found in Treasury claims that attracts disciplinary action</li><li>• Approval of claims for payment, generation of advice (at Treasury and at CePC level)</li><li>• Procedure of Payment through e-Kuber platform of RBI</li><li>• Procedure of Accounting and settlement of failed payments</li><li>• Procedure of drawal through e-cheques</li></ul>



12-13	Cash Management and Expenditure monitoring	<ul style="list-style-type: none"> <li>• Regulation of Expenditure</li> <li>• Cash Management System</li> <li>• Expenditure monitoring</li> <li>• Reports relating to allotments at the level of DDOs / Cos / Administrative Departments</li> <li>• Reports relating to expenditure available at DDOs/Cos and Administrative Departments</li> </ul>
14-15	Submission of Treasury Accounts to AG	<ul style="list-style-type: none"> <li>• Provisions under OTC relating to Treasury Accounts</li> <li>• Types of Accounts</li> <li>• Frequency of submission of Treasury Accounts</li> <li>• Other records accompanying the Treasury Accounts</li> <li>• List of Payments</li> <li>• Schedules</li> <li>• Vouchers</li> <li>• Cash Accounts</li> </ul>
16-17	Treasury Deposits	<ul style="list-style-type: none"> <li>• Revenue Deposit</li> <li>• Civil &amp; Criminal Court deposits</li> <li>• Personal Ledger Deposits</li> <li>• Accounts of such Deposits</li> </ul>
18-21	Pension Disbursements at Treasury	<ul style="list-style-type: none"> <li>• Provisions of OTC for payment of pension at Treasury</li> <li>• Pension Module in IFMS</li> <li>• Pension Payment Order (PPO)</li> <li>• Manner of Pension Payment</li> <li>• Due date of Pension Payment</li> <li>• Transfer of Pension</li> <li>• Payment of Pension commutation money</li> <li>• Payment of Gratuity</li> <li>• Processing of claims of partial withdrawal &amp; pension under NPS at Treasury and DT&amp;I</li> <li>• Checks to be applied at Treasury on pension claims</li> <li>• Periodical identification of pensioners</li> <li>• Records to be maintained at Treasury for Pension Payment</li> </ul>
<b>Government Accounting System</b>		
22-25	An Introduction to Government Accounting system	<ul style="list-style-type: none"> <li>• Cash accounting</li> <li>• Difference with commercial accounts</li> <li>• Comparison of cash and accrual accounting-advantages and disadvantages</li> <li>• Steps toward accrual accounting</li> <li>• Govt. Accounting Rules-1990</li> <li>• Accounts Rules of Treasury-1992</li> </ul>

26	Structure and form of Government Accounts	<ul style="list-style-type: none"> <li>• Consolidated fund of State</li> <li>• Contingency Fund</li> <li>• Public Account</li> <li>• Creation of different Funds under Public Account and its utilisation</li> </ul>
27-28	Classification in Government Accounts	<ul style="list-style-type: none"> <li>• Codification of Accounts</li> <li>• List of Major Heads &amp; Minor Heads</li> <li>• Chart of Accounts</li> </ul>
29-30	Source of Accounts and compilation of Accounts	<ul style="list-style-type: none"> <li>• Monthly Treasury Accounts</li> <li>• Monthly complied Accounts for Forest/PW Divisions</li> <li>• Inter-state Settlement Accounts</li> <li>• Clearance Memo from RBI, CAS, Nagpur</li> <li>• Monthly Accounts from PAO, New Delhi</li> <li>• Monthly Accounts compiled by A.G.</li> </ul>
31-32	Monitoring of Closing Balance and Cash Management	<ul style="list-style-type: none"> <li>• Govt. Cash Account with RBI, CAS, Nagpur</li> <li>• Ways &amp; Means Management</li> <li>• Monitoring of Govt. Cash Account by Finance Department</li> <li>• Link between A.G. &amp; RBI, CAS, Nagpur</li> </ul>
33-34	Reconciliation of Accounts	<ul style="list-style-type: none"> <li>• Reconciliation by Treasury with Bank</li> <li>• Treasury correction</li> <li>• Submission of DMS by Bank</li> <li>• Reconciliation of Accounts with A.G.</li> <li>• Reconciliation of Reserve Bank Deposits by A.G. with RBI/Agency Bank</li> </ul>
35	Preparation of Annual Accounts	<ul style="list-style-type: none"> <li>• Finance Accounts</li> <li>• Appropriation Accounts</li> </ul>

**Paper: Goods and Service Tax Law (CGST, OGST & IGST Act & Rule)**

**Subject Code: 1003**

**Total number of sessions: 35**

**Full Marks:100**

<b>Session no</b>	<b>Contents of the syllabus</b>	<b>Session objectives: the participants would, at the end of the session, be familiar with:</b>
1-4	Salient features of the OVAT Act	<ul style="list-style-type: none"><li>• Levy, Composition. ITC, Audit, audit assessment, escaped turn-over assessment, refund and recovery</li></ul>
5-6	Salient features of the CST Act	<ul style="list-style-type: none"><li>• Levy, rate of tax, Audit, audit assessment, escaped turn-over assessment, demand and recovery. Special appeal provision to settle interstate disputes.</li></ul>
7	Salient features of the Entry tax Act	<ul style="list-style-type: none"><li>• Levy, rate of tax, Audit, audit assessment, escaped turn-over assessment, demand and recovery.</li></ul>
8	Salient features of the Profession Tax Act	<ul style="list-style-type: none"><li>• Levy, rate of tax, assessment, demand and recovery.</li></ul>
9-10	Introduction to GST & Incidence of the Levy and the Taxable Event	<ul style="list-style-type: none"><li>• Incidence of tax, composition levy and exemption from the levy</li><li>• Supply, classification of supply as supply of goods or supply of services, No-supply, Mixed Supply and Composite supply, nature of supply- Interstate or Intra-state and the related concepts as defined</li><li>• Zero rated supply</li></ul>
11-12	Place of Supply	<ul style="list-style-type: none"><li>• Place of supply of Goods and Place of Supply of services</li></ul>
13	Time of supply and Taxable Value of the Supply	<ul style="list-style-type: none"><li>• Time of supply of Goods, time of supply of services and determination of the taxable value</li></ul>
14-15	Input Tax Credit	<ul style="list-style-type: none"><li>• Eligibility and conditions for taking input tax credit ,apportionment of ITC and blocked credit, Availability of credit in special circumstances, Input service distributor Manner of distribution of credit by ISD &amp; etc</li></ul>
16-17	Registration	<ul style="list-style-type: none"><li>• Registration/Amendment/Cancellation</li><li>• Revocation of Cancellations</li></ul>
18	Accounts and Records, Tax invoice, credit and debit notes	<ul style="list-style-type: none"><li>• Maintenance of Accounts and Records, Tax invoice, credit and debit notes &amp; etc</li></ul>
19-20	Returns and payment	Details of outward and inward supplies, Furnishing of return, first return, claim of input tax credit, Matching reversal and reclaim of ITC, Annual Return, Levy of Late fee& etc Payment of tax, interest, penalty and other amounts, interest on delayed payment tax, tax deduction at source, collection of tax at source,

		transfer of input tax credit & etc
21-22	Return scrutiny and assessment	<ul style="list-style-type: none"> <li>• Self Assessment</li> <li>• Return Scrutiny</li> <li>• Notice to Non-filers</li> <li>• Provisional Assessment</li> <li>• Assessment of unregistered person</li> <li>• Assessment of non-filers of returns</li> <li>• &amp; etc</li> </ul>
23-24	Audit and Audit process	<ul style="list-style-type: none"> <li>• Audit by Tax Authorities</li> <li>• Audit process</li> <li>• Special audit &amp; etc</li> </ul>
25-26	Inspection, Search, Seizure and Arrest;	<ul style="list-style-type: none"> <li>• Power of Inspection of business premises, Search of premises, Seizure of goods and documents</li> <li>• Arrest , Summon, Access to business premises</li> <li>• Offences &amp; Penalties</li> <li>• Confiscation of goods seized and disposal there-of</li> </ul>
27-28	Inspection of Goods vehicles including seizure and confiscation	<ul style="list-style-type: none"> <li>• Inspection of Goods in movement</li> <li>• Detention of goods vehicles</li> <li>• Levy of penalty</li> <li>• Confiscation of Goods with/without the conveyance</li> <li>• E-way-bill and the process prescribed for undertaking checking of goods vehicles</li> </ul>
29-30	Offences & Penalties	Penalty for certain Offences & etc <ul style="list-style-type: none"> <li>• Prosecution</li> <li>• Compounding of offences</li> </ul>
31-32	Demand and Recovery	<ul style="list-style-type: none"> <li>• General provisions relating to determination of tax, Tax collected but not paid to Government, initiation of Recovery proceedings, Recovery of tax ,Provisional attachment in certain cases&amp; etc</li> </ul>
33	Appeal Revision & Advance Ruling	<ul style="list-style-type: none"> <li>• A brief overview of the grievance redressal mechanism</li> </ul>
34	Refund in GST	
35	Transitional Provisions and Miscellaneous Provisions	<ul style="list-style-type: none"> <li>• Migration of Existing Tax Payers</li> <li>• Transitional arrangements for input tax credit &amp; etc</li> <li>• Job work, Common Portal Procedure</li> <li>• Deemed Export</li> <li>• Bar on disclosure of information</li> <li>• Delegation of Powers &amp; etc</li> </ul>

**Paper: Information Technology**

**Subject Code: 1004- A**

**Total number of sessions: 15**

Total Marks:50

<b>Session no.</b>	<b>Contents of the syllabus</b>	<b>Session objectives: the participants would, at the end of the session, be familiar with:</b>
1-2	MS Office	<ul style="list-style-type: none"><li>• MS- Word</li><li>• MS-Excel</li><li>• MS Power Point</li></ul>
3-4	Introduction to MIS	<ul style="list-style-type: none"><li>• Principles and elements of MIS</li><li>• The relationship between</li><li>• organizational structure and MIS Information requirements for MIS</li><li>• Different types of MIS</li><li>• The process of developing a MIS</li><li>• Criteria for MIS</li></ul>
5	Cloud Computing	<ul style="list-style-type: none"><li>• Concepts</li><li>• Scope</li><li>• Application</li></ul>
6-7	Cyber Security	<ul style="list-style-type: none"><li>• Introduction to Cyber Security</li></ul>
8-9	Artificial Intelligence & Machine Learning	<ul style="list-style-type: none"><li>• Introduction to Artificial Intelligence &amp; Machine Learning</li></ul>
10-13	Tally & ERP	<ul style="list-style-type: none"><li>• Accounting Features or Accounting Management in Tally.</li><li>• Inventory Features or Inventory Management in Tally.</li><li>• Statutory and Taxation or Tax Compliance in Tally.</li><li>• The purpose of ERP software</li><li>• Advantages of ERP &amp; popular ERP software</li></ul>
14-15	E Audit	<ul style="list-style-type: none"><li>• Introduction to e- Audit &amp; it's concepts</li></ul>

**Paper: Commercial Accounting****Subject Code: 1004- B****Total number of sessions: 20**

Full Marks: 50

<b>Session no.</b>	<b>Contents of the syllabus</b>	<b>Session objectives: the participants would, at the end of the session, be familiar with:</b>
1-4	Conceptual Framework of Accounting and Financial Statements	<ul style="list-style-type: none"><li>• Introduction</li><li>• Purpose</li><li>• Scope and Coverage</li><li>• Components of Financial Statements</li><li>• Objective of Financial Statements</li><li>• Users and their Information Needs</li><li>• Golden Principles of accounting</li><li>• Accounting Equation</li><li>• Concepts of Revenue and Capital Income and Expenditures</li></ul>
5-8	Recording of Transactions	<ul style="list-style-type: none"><li>• Introduction</li><li>• The Accounting Process</li><li>• Documentation and Recording of Business Transactions</li><li>• Classifying Business Transactions</li><li>• Preparation of Ledgers</li><li>• Trial Balance</li><li>• Subsidiary Books of Accounting</li></ul>
9-12	Measurement of Profit and Financial Position	<ul style="list-style-type: none"><li>• Introduction</li><li>• Measurement of Business Income and Financial Position</li><li>• Trial Balance to Balance Sheet and Profit and Loss Account of Sole proprietorship business</li><li>• Final Accounts with Adjustments</li></ul>
13-14	Valuation of Fixed Assets	<ul style="list-style-type: none"><li>• Introduction</li><li>• Valuation of Fixed Assets</li><li>• Valuation of Tangible Assets</li><li>• Valuation of Intangible Assets</li></ul>
15-18	Accounting for Non profit Organizations	<ul style="list-style-type: none"><li>• Introduction</li><li>• Receipt &amp; Payments account</li><li>• Income Expenditure Account</li><li>• Balance Sheet of Non Profit Organizations</li></ul>
19-20	Depreciation on Fixed Assets	<ul style="list-style-type: none"><li>• Introduction</li><li>• Depreciation Accounting</li><li>• Meaning and Significance of Depreciation</li><li>• Methods of Depreciation</li><li>• Depreciation as per Income Tax act</li><li>• Concluding Remarks</li></ul>

# **TERM-II**

**Paper: Public Works Accounting and PRI Finances**

**Subject Code: 2001 A**

**Total number of sessions: 35**

**Total Marks:50**

Session no.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
<b>Accounting of Public Works</b>		
1	<b>Introduction to Public Works</b>	<ul style="list-style-type: none"><li>• Definitions of important terms as per OPWD Code</li><li>• Organization and Function of Public Works Department.</li><li>• Provision of Fund</li><li>• Type of Works (Original Works, Deposit Works)</li><li>• Repair Works</li></ul>
2-3	<b>Works Estimate</b>	<ul style="list-style-type: none"><li>• Methods of preparation, Schedule and Analysis of Rates</li><li>• Original Estimate, Revised Estimate, Supplementary Estimate, Deviation Statement</li><li>• Administrative Approval</li><li>• Technical Sanction</li><li>• Lead Statement</li><li>• Site Inspection/Preliminary Survey Report</li></ul>
4-7	<b>Tender Process, Contract Management and Process of Execution</b>	<ul style="list-style-type: none"><li>• General Principles</li><li>• Tender &amp; Tender Documents</li><li>• Calling Process</li><li>• E-Tendering and E-Procurement</li><li>• C.V.C. Guidelines</li><li>• Conditions of Contract</li><li>• K<sub>2</sub> &amp; F<sub>2</sub> Agreements</li><li>• Financial Bid &amp; technical Bid</li><li>• Execution of Agreement</li><li>• Issue of Work Order</li><li>• Extension of Time</li><li>• Maintenance of Measurement Book</li><li>• Maintenance of Muster Roll</li><li>• Preparation of Bill</li><li>• T.D.S. (Royalty, Cess, I.T. etc.)</li><li>• Completion Certificate</li></ul>
8-9	<b>Works Account</b>	<ul style="list-style-type: none"><li>• Form of Divisional Accounts as per OPWD Code &amp; CPWA Code</li><li>• Sanction of Fund (Guidelines &amp; Requirements)</li><li>• Monitoring of Expenditure</li><li>• Appropriation &amp; Re appropriation</li><li>• Relevant provisions of Accounts Code – Vol-III</li></ul>
10-11	<b>Execution of Works in P.R.I.s</b>	<ul style="list-style-type: none"><li>• Implementation of different Schemes viz. IAY, NREGA, MPLAD, MLALAD, BRGF, SGSY etc.</li><li>• Selection process of Projects, Executants/Beneficiaries as per guidelines. Preparation of Action Plan</li><li>• Maintenance of Registers:- viz. Grant-in-Aid Register, Assets Register, Works Register</li><li>• Preparation of Estimate, Bill and maintenance of Measurement Book utilization of grants and</li></ul>



		submission of U.C.
12-13	<b>Execution of Works in Urban Local Bodies (ULB)</b>	<ul style="list-style-type: none"> <li>• Type of Works in Municipal Area as per O.M. Act &amp; Rules</li> <li>• Role of Executive Officer and Municipal Council</li> <li>• Selection of Projects &amp; Provision of Fund</li> <li>• Preparation of Estimate with Technical Sanction &amp; Administrative Approval</li> <li>• Function of Municipal Engineer</li> <li>• Maintenance of Measurement Book, Check Measurement of Work</li> <li>• Preparation of Bill</li> <li>• Maintenance of Works Register</li> <li>• Relevant Portions of Odisha Municipal Accounts Rules, 2012</li> <li>• Grants-in-Aids and their utilization</li> <li>• Utilization Certificate</li> </ul>
<b>Forest Accounts</b>		
14-15	<b>Forest Accounts</b>	<ul style="list-style-type: none"> <li>• Powers of functions of different Officers (Rule – 12 to Rule – 21 of Forest Code)</li> <li>• Form of Forest Accounts</li> <li>• Cash Book, Procedure of maintenance</li> <li>• Accounting of Cheques (Self Cheque, Lapsed Cheque, Cancelled Cheque etc.)</li> <li>• Forest produce Stock and Disposal</li> <li>• Reports &amp; Returns</li> <li>• Budget</li> <li>• Stock/Stores</li> </ul>

**Paper: Government Audit System****Subject Code: 2001 B****Total number of sessions: 20**

Total Marks:50

Session No.	Contents of the Syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
<b>General Audit</b>		
1-2	Principles & Philosophy of Audit	<ul style="list-style-type: none"> <li>• Aims and objectives of Audit</li> <li>• Audit against regularity, sanction and propriety, provision of funds, stock/store</li> <li>• Types of Audit (Statutory/Non-Statutory, External/Internal Audit, Concurrent Audit, Financial Audit, Performance Audit and Value for Money, Efficiency Audit, Thematic Approach, Public Sector Audit, Compliance Audit)</li> <li>• Manual of Standing Orders (Audit), 2002</li> </ul>
3-4	Process of Audit	<ul style="list-style-type: none"> <li>• Audit Engagement Letter or Intimation for Audit</li> <li>• Entry Conference</li> <li>• Audit Planning, Audit Trail etc.</li> <li>• Exit Conference</li> <li>• Draft Audit Paras and Audit Report</li> <li>• Drawing Audit Conclusions</li> <li>• Instruction for Speedy Settlement of Audit Objection</li> <li>• Preparation of replies to Audit Objections</li> <li>• Role of A.G. (Relation with different financial committees with reference to CAG DPC Act, 1971)</li> </ul>
5	Basic Audit Parameters	<ul style="list-style-type: none"> <li>• Assessment of Internal Control</li> <li>• Examination of Prescribed Norms</li> <li>• Analysis of Statements</li> <li>• Auditing With the Computer and Around the Computer</li> </ul>
6	Audit Risk	<ul style="list-style-type: none"> <li>• Audit Risk</li> <li>• Types of Audit Risks (Inherent Risk, Control Risk, Detection Risk)</li> <li>• Risk Assessment Tips</li> </ul>
<b>Local Fund Audit</b>		
7 -10	Orissa Local Fund Audit Act, 1948 & Rules.	<ul style="list-style-type: none"> <li>• Procedure of Audit</li> <li>• Audit objection statement</li> <li>• Surcharge Action</li> <li>• Role of DAO , Audit Superintendent &amp; Auditor</li> <li>• Understanding Financial Statements</li> <li>• Accounts Reconciliation</li> </ul>
11-12	Audit of Urban Local Bodies (Municipality, NAC & Municipal Corporations, Development	<ul style="list-style-type: none"> <li>• Assessment and Collection of Tax/Fees</li> <li>• Execution of Public Works</li> <li>• Asset &amp; Liability</li> </ul>

	Authorities)	<ul style="list-style-type: none"> <li>• Loan, Investment, Advance Position</li> </ul>
13-14	Audit of PRI Accounts	<ul style="list-style-type: none"> <li>• Objectives of Panchayat Samiti Fund as per Panchayat Samiti Accounting Procedure, Rules, 2001</li> <li>• Grant-in-Aid/Scheme Funds and their utilisation</li> <li>• Works case Records, M.B.S., Works Register etc.</li> <li>• Stock/Stores Account</li> <li>• Bank Reconciliation</li> <li>• Assessment &amp; Collection of taxes &amp; fees under Gram Panchayat Act &amp; Rules</li> <li>• Finance Commission Grants in Gram Panchayats</li> <li>• Allotments under Old Age Pension/Old Disability Pension/Madhu babu Pension Yojna and their utilization</li> </ul>
15-16	Audit Of Educational Institutes	<ul style="list-style-type: none"> <li>• Fee Structures &amp; Accounting Procedure as per University Accounts Manual, 1987</li> <li>• Management and Accounts of Educational Institutions</li> <li>• Expenditure on Academic activities and development works</li> </ul>
17-18	Software Relating to Audit & Audit Compliance	<ul style="list-style-type: none"> <li>• OCAMP/ALFA</li> </ul>
19-20	Case studies	<ul style="list-style-type: none"> <li>• Analysis of some important audit cases</li> </ul>

**Paper: Principles of Management & Good Governance**

**Subject Code: 2002**

**Total number of sessions: 35**

Total Marks:100

<b>Session no.</b>	<b>Contents of the syllabus</b>	<b>Session objectives: the participants would, at the end of the session, be familiar with:</b>
1	<b>Introduction to Management</b>	<ul style="list-style-type: none"><li>• Importance of Management in Govt.</li><li>• Management &amp; Administration</li><li>• Managerial Roles &amp; Skills</li><li>• Management Process/Functions</li></ul>
2-3	<b>Motivation</b>	<ul style="list-style-type: none"><li>• Concept of Motivation &amp; Role of Motivation in Management</li><li>• Motivational Theories</li><li>• Types of Motivations</li></ul>
4-5	<b>Leadership</b>	<ul style="list-style-type: none"><li>• Concept and Importance of Leadership in Management</li><li>• Leadership Styles</li><li>• Manager &amp; Leader</li><li>• Qualities of a Leader</li></ul>
6-7	<b>Communication</b>	<ul style="list-style-type: none"><li>• Importance of Communication in Management</li><li>• Process of Communication &amp; Channels of Communication</li><li>• Barriers to Effective Communication</li><li>• Selection of a Good Communication System</li><li>• Using Communication Skills &amp; Negotiations in managing Conflicts</li></ul>
8	<b>Team Work</b>	<ul style="list-style-type: none"><li>• Concept, Features</li><li>• Importance of team work in Administration &amp; Management</li><li>• Group Exercise on Team Work</li></ul>
9	<b>Decision Making</b>	<ul style="list-style-type: none"><li>• Importance and process of managerial Decision-Making</li><li>• Problems that require decision-making &amp; problems in Decision-Making</li><li>• Modern Techniques and Models of Decision-Making</li></ul>
10	<b>Human Resource Management</b>	<ul style="list-style-type: none"><li>• Introduction to Human Resource Management</li></ul>
11-12	<b>Organization Structure, Organizational Change and Development</b>	<ul style="list-style-type: none"><li>• Organizational Change:- Planned Changes:- Resistance to change and Managing Resistance to change</li><li>• Organizational Development:- Objectives; Models and Interventions of Organizational Development</li></ul>
13-14	<b>Organizational Conflict &amp; Grievances, Negotiations and Process of Control</b>	<ul style="list-style-type: none"><li>• Sources &amp; types of Organizational Conflict</li><li>• Conflict Management</li><li>• Negotiation Strategies &amp; Process</li><li>• Guidelines for effective Negotiations</li><li>• Process of Control; Benefits of Control System and Essentials of effective Control System</li></ul>
<b>Good Governance</b>		
15-16	<b>Introduction to Good</b>	<ul style="list-style-type: none"><li>• Concept</li></ul>

	<b>Governance</b>	<ul style="list-style-type: none"> <li>• Historical Overview</li> <li>• Decentralization</li> <li>• 73<sup>rd</sup> &amp; 74<sup>th</sup> Constitutional Amendment</li> <li>• Critical issues after Legislation</li> <li>• Role of Civil Society in Governance – Enabling Factors</li> </ul>
17-18	<b>Administrative Reforms Commission (ARC) &amp; Good Governance</b>	<ul style="list-style-type: none"> <li>• The mandate</li> <li>• Reports of ARC and Good Governance</li> </ul>
19-24	<b>Initiatives towards Good Governance</b>	<ul style="list-style-type: none"> <li>• Right to Information Act, 2005 - Challenges &amp; Future</li> <li>• Right to Public Service Act, 2012 - Services covered under the Act; Role and duty of Govt. Officials</li> <li>• Public-Private Partnership - Concept, Concessions / Agreement</li> </ul>
25	<b>Citizen's Charter</b>	<ul style="list-style-type: none"> <li>• Features</li> <li>• Implications on Administration</li> </ul>
26-27	<b>Judicial Intervention</b>	<ul style="list-style-type: none"> <li>• Public Interest Litigation (PIL)</li> <li>• Judicial Activism</li> <li>• Implications</li> </ul>
28-29	<b>Corruption</b>	<ul style="list-style-type: none"> <li>• Indices of Transparency International</li> <li>• Concept and Prevalence of corruption in different Sectors</li> <li>• Measures to Curb Corruption</li> <li>• Lokpal / Lokayukta Act</li> </ul>
30-31	<b>Tribal Development</b>	<ul style="list-style-type: none"> <li>• Introduction to Tribal Development Programmes</li> </ul>
32-35	<b>e- Governance</b>	<ul style="list-style-type: none"> <li>• ICT &amp; e- Governance- Concept, Need &amp; Opportunities for Public Service Delivery</li> <li>• Successful e- Governance Initiatives</li> </ul>

**Government Service Rules**  
**Paper Code: 2003**  
**Total number of Sessions : 35**

Total Marks:100

Session no	Contents of the syllabus	Session objectives: The participants would, at the end of the session, be familiar with:
<b>Service Code</b>		
1-3	Definitions	Expressions in Orissa Service Code
4	Conditions of Service	General Conditions of Service
5	Pay Fixation, Increment, NBR	Working principles relating to Pay Fixation, Increment, NBR
6	Joining Time	Different Rules Relating to Joining Time
7	Foreign Service	Different Rules Relating to Foreign Service
8	Dismissal, Removal or Suspension	Payment in case of Dismissal, Removal or Suspension
9-11	Different kinds of Leave	General Conditions of Leave & Orissa Leave Rules, 1966
<b>Pension Rules</b>		
12-15	O.C.S Pension Rules 1992	<ul style="list-style-type: none"> <li>• Types of pensions</li> <li>• Calculation of pension &amp; gratuity</li> <li>• Preparation of pension papers</li> </ul>
16	O.C.S Commutation of Pension Rules 1992	<ul style="list-style-type: none"> <li>• Important provisions under O.C.S Commutation of Pension Rules 1992.</li> </ul>
<b>Provident Fund Rules</b>		
17-19	GPF (Orissa) Rules	<ul style="list-style-type: none"> <li>• GPF (Orissa Rules)</li> <li>• Rules relating to EPF</li> </ul>
<b>National Pension System</b>		
20-21	National Pension System	<ul style="list-style-type: none"> <li>• Procedure of Registration &amp; Contribution</li> <li>• Withdrawal &amp; Exit Regulation</li> <li>• Procedure of implementation in Govt. Of Odisha.</li> </ul>
<b>OTA Rules</b>		
22-24	<b>TA &amp; LTC</b>	<ul style="list-style-type: none"> <li>• Application</li> <li>• Types of travelling allowances</li> <li>• LTC provisions</li> </ul>
<b>Instructions on Work charged employees</b>		
25-26	Work charged employees	Instructions on Work charged employees
<b>Conduct Rules</b>		
27-28	Conduct Rules	<ul style="list-style-type: none"> <li>• Applicability</li> <li>• Important Rules – An Overview</li> </ul>
<b>Civil Service CCA Rules</b>		
29-31	OCS (CCA) Rules	<ul style="list-style-type: none"> <li>• Principles of Natural Justice</li> <li>• Types of Penalties</li> <li>• Concept of Disciplinary authority</li> </ul>

		<ul style="list-style-type: none"> <li>• Procedure for imposing for penalties</li> <li>• Appeals</li> <li>• Revision and Review</li> <li>• Suspension</li> </ul>
<b>Other Miscellaneous Rules.</b>		
32-33	ORV Act and Rules	<ul style="list-style-type: none"> <li>• ORV Act and Rules</li> </ul>
34	Rehabilitation Rules	<ul style="list-style-type: none"> <li>• Rehabilitation Rules</li> </ul>
35	Rules regulating use and control of Govt. Vehicles	<ul style="list-style-type: none"> <li>• Rules regulating use and control of Govt. Vehicles</li> </ul>

**Paper: Law**  
**Subject Code: 2004**  
**Total number of sessions: 35**

Total Marks:100

Session no.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
<b>General Law</b>		
1-4	Indian Constitution Part-XI Part-XII Part-XIII	<ul style="list-style-type: none"> <li>• Brief Overview</li> <li>• Relation between the Union and the States</li> <li>• Finance, Property, Contracts and Suits</li> <li>• Trade, Commerce &amp; Intercourse within the Territory of India</li> </ul>
5-6	Jurisprudence Interpretation of Statutes	Understanding the General Principles of Law and enforcement by the judiciary.
7-8	Indian Penal Code	Broad overview about the provisions of the Indian Penal Code .
9-11	Code of Criminal Procedure	Broad overview about the provisions of the Code of Criminal Procedure.
12-13	Indian Evidence Act	Broad overview about the provisions of the Indian Evidence Act .
14-15	Code of Civil Procedure	Broad overview about the provisions of the Code of Civil Procedure.
16-17	Orissa Public Demand Recovery Act	Broad overview about the provisions of the OPDR Act .
18-19	Prevention of Corruption Act	Special reference to Govt. Service
20	Indian Oaths Act	Broad overview about the provisions of the Indian Oath Act
21	Indian Limitation Act	Broad overview about the provisions of the Indian Limitation Act.
<b>Commercial Law</b>		
22-25	Indian Contract Act, 1872	• Important Provisions of Indian Contract Act, 1872
26-27	Partnership Act 1932	• Important Provisions of Partnership Act 1932
28	Sale of Goods Act, 1930	• Introduction to Sale of Goods Act, 1930
29-30	Consumer Protection and Unfair Trade Practices Act, 1986	• Introduction to Consumer Protection and Unfair Trade Practices Act, 1986
31-32	Negotiable Instruments Act, 1881	• Introduction to Negotiable Instruments Act, 1881



33-35	Company Law	<ul style="list-style-type: none"> <li>• Important Provisions of Company Law</li> </ul>
<b>Income Tax Law</b>		
32-35	Income Tax Act	<ul style="list-style-type: none"> <li>• Individual tax liability</li> <li>• TDS provisions under Income Tax Act</li> <li>• Offences and Penalties</li> </ul>