

**MADHUSUDAN INSTITUTE OF ACCOUNTS
AND FINANCE**

**O. O. No. Trg. 12 (XXVII)/82-2076/M. Dated
Bhubaneswar, the 11th June, 1982.**

**Sub : Syllabus for training in the M.I.A.F. Bhubaneswar
for Non-Gazetted Officers belonging to Try., Forest,
P.W.D., & Misc.**

The Government of Orissa in F. Deptt. in their letter No. 18850/F., dated 22.4.82 have been pleased to approve the syllabus of training of the above mentioned batches as suggested by the undersigned. Hence the revised syllabus for training of the above batches will be as enclosed herewith. This will come in to effect forthwith.

Sd/

N. Mishra
Principal

SYLLABUS FOR TREASURY BATCH

Paper I—100 marks—Duration of Examination—3 hours

(SERVICE RULES AND REGULATION)

1. The Orissa Service Code. 50 marks.
 2. The Orissa T. A. Rules. 20 marks.
 3. The Orissa Pension Rules, 77. 20 marks.
 4. The General Provident Fund (Orissa) Rules. 10 marks.
- } 100 marks

Paper II—100 marks—Duration of Examination—3 hours.

I. O.T.C. Vol. I (Accounts Rules and Procedure)

- a) Orissa Treasury Rules.
- b) Subsidiary Rules No. 1 to 512.

II. Orissa Treasury Code Vol. II

- a) Appendices No. 3, 4, 6, 16, 17, 18, and 19.
 - b) Form Nos. O.T.C. 1 to 46 A and O.T.C. 76 to O.T.C. 87.
- } 50 marks

- c) Income Tax Calculation.

III. Government Securities Manual

Chapter I, II, IV, V, and X and Forms Nos. 2, 3, 3A, 4, 5, 9, 9A, 10 to 15

} 50 marks

IV. Rules for Indenting and Distribution of Stamps.

- V. a) Accounts Code Vol. I (excluding Appendices 3 but including list of Major and Minor Head of receipts and disbursement)
- } 20 marks

- b) Account Code Vol. II

The whole book.

VI. Orissa Budget Manual 10 marks

- a) Budget preparation including supplementary demand schedules.
- b) Reappropriation including delegation of powers for reappropriation.
- c) The Orissa Contingency Fund Act and Rules.
- d) Major work, Minor work and Administrative approval.
- e) List of Major and Minor Heads.
- f) New-Service and preparation of Schedules.

VII. Orissa General Financial Rules Vol. I & II 10 marks

- a) O.G.F.R. Vol. I (whole book)
- b) -do- Vol. II (except Appendix 8, 13, 18 and 20)
- c) Delegation of Financial Powers Rules, 1977 as amended from time to time. 10 marks

PRACTICAL TRAINING : 10 days

There will be practical training for 10 days. During the period of practical training the trainees will be acquainted with the practical working of the Sub-Treasury, Special Treasury and Dist. Treasury.

1. Sub-Treasury..... 2 working days

Out of the 2 days of training in the Sub-Treasuries, one day will be utilised in a non-bank Sub-Treasury, where the actual working of the cash branch should be explained to the trainees in particular. The other day will be utilised in a bank-sub-Treasury, where the trainees are to see the

preparation of the daily sheet, and working of the strong room i.e. arrangements for receipts, custody and issue of stamp and other valuables. The various registers maintained should be seen.

2. **Special Treasury.....** 3 days

In the Bhubaneswar Spl. Try. No.I, the following work is to be seen.

- i) Passing of challans and bills including pension bills. 1 day.
 - ii) Deposit seat, personal ledger accounts seat and payment of interest on Government Promissory Note. 1 day.
 - iii) Gazetted Audit seat, issue of cheques, C.T.R. and Reconciliation memo to P.W.D. and Forest Dns. 1 day.
3. **District Treasury.** 1 day.

The following work is to be seen :—

Incorporation of one sub-treasury accounts in Dist. Treasury accounts, Examination of Bank scroll and incorporation bills passed in the Dist. Treasury in the Treasury accounts Monthly closing of Treasury accounts and submission of the same to the A.G. with particular reference to the reconciliation of Reserve Bank deposit and remittance in transit, correction in Accounts.

4. **Accountant General's Office** 2 days

The period of practical training in the A. G.'s office may be utilised in explaining the work done in the following sections with reference to the records.

- 1. Treasury Account, Current and Book sections.
- 2. Departmental Accounts and Audit section.

3. Pension and Fund Sections.

4. Deposit section and general working of the various branches in the A.G.'s office.

5. D.T.I. Office

2 days

The period of 2 days in the office of the D.T.I. may be utilised in showing practical aspects of work of a controlling officer's office and any other special instruction the Director may like to give in regard to inspection, settlement of objections etc.

FOREST BATCH

SYLLABUS

Paper-I—100 marks—Duration of Examination—3 hours.

- | | | |
|--|----------|-------------|
| 1. The Orissa Service Code | 50 marks | } 100 marks |
| 2. The Orissa T.A. Rules. | 20 marks | |
| 3. The Orissa Pension Rules, 1977 | 20 marks | |
| 4. The General Provident Fund (Orissa) Rules | 10 marks | |

Paper-II—100 marks-Duration of Examination—3 hours.

1. (a) Orissa Treasury Code Vol. I 20 marks

Part-I—Treasury Rules 1 to 40

Part-II—Chapter II-S.R. 36 to 59

Chapter III-S.R. 69 to 70

Chapter IV-S.R. 90 to 133

S.R. 145 to 152, S.R. 162,

S.R. 163 to 192.

Chapter VI-Section II-S.R. 405 to 414

Chapter VII-S.R. 415 to 440.

(b) Orissa Treasury Code Vol. III:

Appendix 4 and Appendix 18.

2. Orissa Budget Manual :—

5
10 marks

(a) Budget preparation including supplementary demand schedules:

(b) Reappropriation including delegation of powers for reappropriation.

(c) The Orissa Contingency Fund Act and Rules.

(d) Major work, Minor work and Administrative Approval.

(e) New-Service and preparation of Schedules.

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3. (a) The Orissa General Financial Rules Vol. I & II

(b) The Delegation of Financial Powers Rules, 1978.

5 marks
10 marks

4. Account Code Vol. I & III

10 marks

(a) Account Code Vol. I

Articles: 1 to 28, Arts 52, 55 to 68, 79 to 85, Appendix-XI

(b) Account Code Vol. III

Part I—Arts 1 to 9 A.

Part III—Forest Accounts—Art. 240 to 288 and Appropriate forms applicable to Forest Department.

5. Forest Department Code :

50 marks

1. Forest Department Code.

2. Forest Act.

3. Forest Budget.

4. Orissa Forest Rules 1980 (Grazing of cattle)
5. Supply of bamboos to Artisans including Co-operative Societies Orissa, Rules, 1980. only accounts portions relating to realisation of fees and fine.
6. Detection, Enquiry and disposal of Forest (Offence) Rules, 1980.
7. Orissa Timber & other Forest Produce Transit Rules, 1980.
8. The Kendu leaf (control of Trade) Act and Rules and K. L. Manual.
9. The Orissa Saw Pit and Saw mill Rules, 80.
10. Fire protection Rules, 1979.
11. Wild Life (Protection) Act, 1972.
12. Wild Life (Protection) (Orissa) Rules, 1974.

P.W.D. Batch—Syllabus

PAPER I—SERVICE RULES & REGULATIONS 100 marks.
(Duration of Examination-3 hours)

Books

1. The Orissa Service Code. 50 marks.
2. The Orissa T.A. Rules. 20 marks.
3. The Orissa Pension Rules '77. 20 marks.
4. The General Provident Fund (Orissa) Rules. 10 marks.

PAPER II—ACCOUNTS RULES AND PROCEDURE— 100 marks.
(Duration of Examination-3 hours)

1. **The Orissa Treasury Code Vol. I & II** 20 marks

(a) **The Orissa Treasury Code Vol. I**

Part I-Treasury Rules 1 to 40

Part II-Chapter II-S.R. 36 to 59

Chapter III-S.R. 69 to 70

Chapter IV-S.R. 90 to 133 and

S.R. 145 to 162 , S.R. 162,

S.R. 163 to 192.

Chapter VI-Section I-S.R. 390 to 404

Chapter VII-S.R. 415 to 440.

(b) **The Orissa Treasury Code Vol. II**

Appendix 4 and Appendix 16.

2. **The Orissa Budget Manual :-**

a) Budget preparation including Supplementary demand schedules.

b) Reappropriation including delegation of powers for-reappropriation.

c) The Orissa Contingency Fund Act and Rules.

d) Major Works, Minor work and Administrative approval.

e) List of Major and Minor Heads.

f) New-Service and preparation of schedules.

3. a) THE ORISSA GENERAL FINANCIAL RULES VOL. I & II

b) THE DELEGATION OF FINANCIAL POWER RULES, 1978

10 marks

10 marks

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Audit instruction

4. **Account Code Vol. I & II** 10 marks.

a) Accounts Code Vol. I—Articles 1 to 28,
Arts, 52, 55 to 68, 79 to 85.

Appendix-XI

b) Account Code Vol. III-

Parts I & II—Articles 1 to 230 and
Appropriate forms applicable to P.W.D.

5. a) **The Orissa P.W.D. Code :—**

Entire book including Fixation of
Standard Rent for Private Buildings
taken on rent.

(Appendix IX)

} 50
marks.

b) C.P.W.A. Code :—Entire Book.

Miscellaneous Batches Syllabus

PAPER I—SERVICE RULES AND REGULATIONS—100 marks.

1. The Orissa Service Code- 50 marks.

2. The Orissa T.A. Rules- 20 marks.

3. The Pension Rules 1977- 20 marks.

4. The General Provident Fund (Orissa)
Rules 10 marks.

**PAPER II—ACCOUNTS RULES AND
PROCEDURE—**

100 marks.

The Orissa Treasury Code Vol. I & II- 50 marks.

a) **O.T.C. Vol. I**

Part I—Rules 1 to 40

Part II—S.R 36 to 68, 69, 70, 87 and 88

S.R. 90 to 271, S.R. 322 to 380

S.R. 415 to 438, S.R. 450 to 461,

S.R. 499 to 502, S.R 509 to 512.

b) **O.T.C. Vol. II**

Appendix 4-Preparation of **A.P.C.**

Appendix 16-Important bills requiring preaudit.

2. **ACCOUNT CODE VOL. I**

(Entire book)

A/C Code 10 } 10 marks
Introduction to Indian Govt }
A/c and audit } 10

3. **THE ORISSA BUDGET MANUAL-**

10 marks.

- a) Budget preparation including supplementary demand schedules.
- b) Reappropriation including delegation of powers for reappropriation.
- c) The Orissa Contingency Fund Act and Rules.
- d) Major work, Minor work and Administrative approval.
- e) List of Major and Minor Heads.
- f) New-Service and preparation of schedules.

4. **The Orissa General Financial Rules Vol. I & II.**

-10 marks.

5. **The Delegation of enhanced Financial Powers Rules, 1978.**

-10 marks

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**MADHUSUDAN INSTITUTE OF ACCOUNTS AND
FINANCE, BHUBANESWAR**

O.O. No. 4032/M.,

Dated Bhubaneswar, the

Trg.-12 (LXVI)/82

26th November, 1982.

Since the Government of Orissa Finance (L.F.A.) Department have communicated the revised syllabus for the training of Local Fund Auditors in their letter No. XVI-Audit-14/82-8841/LFA dated 29.10.1982, the period of training of these Auditors will be three months, out of which 2 months will be utilised on theoretical training and 21 days for practical training. The remaining period will be utilised for guest lectures and examination. The syllabus will be as detailed below.

**PAPER I Accountancy, Book Keeping and Auditing,
Financial Codes and Rules.**

Sl No.	Subject	Marks.
1	Book Keeping and Accountancy.	10.25
2	Consists of 9 n dca Orissa Service Code.	5 20
3	Orissa T.A. Rules	10
4	Orissa Treasury Code.	20
5	Orissa General Financial Rules	10
6	O.P.W.D. & C.P.W.A.	10
7	Orissa Pension Rules	5
8	Education Code. Budget	5
9	G.P.F. (O) Rules.	5
		Total 100

*Revised
vide e File
Letter No LFA
29.10.1982
16/5/94*

PAPER-II Accounts Rules and Procedure of Panchayat Samities, Municipalities, etc. as per the Statute.

Sl. No.	Subject	Marks
1-1.	Accounts & Audit Orissa Panchayat Samiti Act, Rules etc	20 15-25
2.	Orissa Municipal Act, Rules etc.	15-25
3.	Orissa Local Fund Audit Act, Rules etc.	15-25
4.	Orissa Hindu Religious Endowment Act Rules, etc.	10
5.	All University Acts and Orissa Education Act, 1969.	10 15-15
7.	O.P.D.R. Act	10
		Total-100

A trainee securing 40% of the marks in each paper will be declared to have passed the examination conducted by the Institute at the end of the training. A trainee securing 70% marks in each paper will be declared to have passed the examination with distinction.

Common course

1	Constitution of India	5
2	O.S.C	30
3	T.A	10
4	Pengian	5
5	SPR	5
6	O.T.C	20
7	Budget	5
8	Book keeping & Accounts	10
9	O.P.W. & C.P.W. & A.C.C	10
		100
11	Accounts & Audit	20
12	O.P.R	20
13	SPR	5
14	Education Act	10

Sd/
N. Mishra
Principal