

No. OFS-562/82-48078/F.,

**GOVERNMENT OF ORISSA**

**FINANCE DEPARTMENT**

**RESOLUTION**

Bhubaneswar, the 20th October, 1982.

**Sub : Training of Officers of the Orissa Finance  
Service Class II**

The Officers of the Orissa Finance Service man the posts in Commercial Tax Department, Treasury organisation, Audit organisation, the posts of Financial Advisers and Assistant Financial Advisers in the Secretariat, Financial Adviser and Chief Accounts Officer in the Major Irrigation Projects, Public Sector Undertakings and Joint Sector Projects. Government in Finance Department in O. M. No. OFS-122/64-21852/F., dated 4.6.1965 revised the training scheme of the Orissa Finance Service Class II Officers and prescribed that the direct recruits to the Orissa Finance Service will undergo training for one year in the Accounts Training School now renamed as Madhusudan Institute of Accounts and Finance and all other Officers of the Orissa Finance Service, who have not undergone Accounts Training, will be required to take training for a period of 4 months, for which a separate training programme was prescribed. In other words, the Officers recruited to the Orissa Finance Service by promotion or transfer were required to underge training for a period of 4 months, as per the above mentioned G.O.

2. Considering the present need of the State in the field of maintenance of accounts and financial management not only under Government but also under Corporations and

utilising the benefit of experience gained in training of such Officers during the last 15 years, Government have been pleased to decide that training of the O.F.S. Class II Officers shall henceforth be undertaken in the Madhusudan Institute of Accounts and Finance in accordance with the programme and syllabus as indicated below :

**I-TRAINING PROGRAMME for DIRECT RECRUITS.**

- 2.1 **Theoretical training including Seminars, Workshops, guest lectures, etc.—675 lectures (4 months).**

**PAPER I—Constitution of India and Office Procedure & Practice.**

- A) **THE CONSTITUTION OF INDIA : 50 marks (38 lectures)**

- i) Part III—Fundamental Rights.
- Part IV—Directive Principles of State Policy.
- Part IVA—Fundamental duties.
- Part VI—The States
- Part XI—Relation between the Union and the States.
- Part XII—Finance, Property, Contracts and Suits.
- Part XIV—Services under the Union and the States.

- B) **OFFICE PROCEDURE AND PRACTICE : 50 marks (20 lectures)**

- i) Rules of Business of State Government and Instructions issued thereunder.
- ii) Orissa Secretariat Instructions.
- iii) Orissa Records Manual.

**PAPER II-Principles of Government Accounts & Audit:**  
(120 lectures)

- i ) Orissa Treasury Code Vol. I & II- 40 marks.
- ii) Government Securities Manual and Rules for Indenting and distribution of stamps. 5 marks.
- iii) Resources Manual 5 marks.
- iv) Accounts Code Vol. I to IV 10 marks.
- v) Orissa Budget Manual 10 marks.
- vi) Orissa General Financial Rules Volume I & II and Delegation of Financial Powers Rules 1978- 10 marks.
- vii) Public Works Accounting system (O.P.W.D. Code & C.P.W.A. Code) 10 marks.
- viii) Principle of Government Audit 5 marks.
- ix) Forest Accounts (Orissa Forest Code, Orissa Forest Act & Rules) 5 marks.

**PAPER III-Service Rules & Regulations.**  
(120 lectures)

- i ) a) Orissa Service code.
- b) Orissa Civil Service C.C.A., Rules 1962
- c) Orissa Government Servants' Conduct Rules, 1959.
- d) Instructions relating to the Conditions of Services of Workcharged employees, 1974- 50 marks.
- ii) Orissa T.A. Rules— 20 marks.
- iii) Orissa pension Rules 20 marks.
- iv) General Provident Fund (Orissa), Rules 10 marks.

**PAPER IV : Taxation Law : (120 lectures)**

- i ) Orissa Sales Tax Act, 1947 and Orissa Additional Sales Tax Act 1975 & the rules framed thereunder. 50 marks.

- ii) The Central Sales Tax Act, 1956 & the rules framed thereunder. 40 marks.
- iii) Orissa Entertainment Tax Act, 1946 & the Rules framed thereunder. 10 marks.

**PAPER-V : General Law and Commercial Law :**  
(90 lectures)

**A) GENERAL LAW : 50 marks.**

i) Indian Penal Code :

Chapters I, IV, VIII, IX, X, XII, XVII, XVIII.

ii) Code of Criminal Procedure, 1973  
(Chapters I, II, IV, V)

iii) Indian Evidence Act.  
(Excluding chapters VIII & XI).

iv) Code of Civil Procedure (order V)

v) Orissa Public Demands Recovery Act.

vi) Indian Oaths Act, 1973.

vii) Indian Limitation Act, 1963.

viii) Orissa General Clauses Act, 1937.

ix) General clauses Act, 1897.

x) Prevention of Corruption Act, 1947.

**B) COMMERCIAL LAW : 50 marks.**

i) Companies Act, 1956.

ii) Contract Act, 1872.

iii) Sales of Goods Act, 1930.

iv) Partnership Act, 1932.

v) Negotiable Instruments Act., 1881.

**PAPER-VI : Advanced Accountancy, Cost Accountancy, Management Accountancy, Including Pert and Cpm, Income Tax, Efficiency Audit, Project Appraisal Etc. and Commercial Audit :**

(60 lectures)

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|--------------------------------------|-----------|
| i) Advanced Accountancy.             | 40 marks. |
| ii) Cost and Management Accountancy. | 30 marks. |
| iii) Commercial Audit.               | 20 marks. |
| iv) Income Tax Acts and Rules.       | 10 marks. |

**PAPER-VII Marwari Language and Telugu Language :**  
(30 lectures)

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|---------------------|----------|----------------------------|
| A) MARWARI LANGUAGE | 50,marks | <sup>30</sup> 15 lectures. |
| B) TELUGU LANGUAGE  | 50 marks | <sup>15</sup> 15 lectures. |

Thus, the theoretical training on the above subjects will be completed in 675 lectures including <sup>42</sup>47 lectures for workshop service and guest lectures or in <sup>48</sup>4½ months.

**2.2 Practical Training :** The period of practical training of these Officers will be as detailed below :—

1. Witnessing of deliberation in the State Legislature & P.A.C. 3 days.
  - a) Introduction of State Budget in the Assembly. 1 day
  - b) Introduction of appropriation bill and discussion and voting on the appropriation bill. 1 day
  - c) Deliberation in the P.A.C. 1 day
2. TREASURY TRAINING 9 days.
  - a) Non-Banking Sub-Treasury. 1 day
  - b) Banking sub-Treasury. 1 day

c) Special Treasury No. I, Bhubaneswar to see the Gazetted bills, issue of cheques to P.W.D., C.T.R. and R.M. issued to P.W. and Forest Dns. 2 days.

d) Special Treasury No. II, Bhubaneswar.

i) Passing of bills and challans.

ii) Issue of stamps.

iii) Reconciliation of Reserved Bank deposits.

iv) Submission of monthly accounts to the Accountant General.

3 days.

e) District Treasury 2 days.

i) Monthly compilation of accounts receipts of Bank scroll and its incorporation in the Cash Book, incorporation of Sub-Treasury accounts etc.

3. **Training in F.A. System in Secretariat :** 3 days.

Study the schemes submitted by the Heads of Department-their examination in the Administrative Department. Preparation of New Demand Schedules and Supplementary Demand Schedules, Internal Audit Reports, Draft paras and Reply to draft paras.

4. a) Training in Budget and Expenditure sections of Finance Department. 2 days.

To study the examination of files sent by other departments and notes thereon.

- b) Training in Accounts Sections of Finance Department. 2 days.  
Preparation of bills, posting of cash book.
- c) Training in the Resources and ways and Means Branch of the Finance Department. 2 days.
5. Training in the office of the Accountant General, Orissa, Bhubaneswar and Senior D.A.G. (Works) Puri. 5 days.
- A) Office of the A.G., Orissa, Bhubaneswar.
- i) Monthly compilation of State Accounts, G.P.F. and maintenance of accounts relating to long term advances like House Building Advance, Motor Car Advance etc. 1 day
- ii) Central Audit & pension sanction. 1 day
- iii) Efficiency audit and social audit and preparation of audit report by the C.A.G. 1 day
- iv) Appropriation accounts and Finance Accounts of the State. 1 day
- B) Office of the Senior D.A.G. (Works) Puri 1 day  
Compilation of works accounts and Audit of works accounts.
6. Training in the Office of the Financial Adviser of Major Irrigation Project (Central Accounting System) : 1 day
7. Training in A.P.W. Division 1 day
8. Training in a Forest Division 1 day

**9. Panchayat Samity Accounts** 1 day

Thus the training in the Government system of accounts including Treasury Training will be for a period of 30 days.

**10. Training in the Commercial Taxes :**

a) Circle office and Tax Recovery Office : 17 days

To watch assessment proceedings, Examination of accounts, preparation of draft assessment orders, demand notices and all types of notices issued to dealers, detection reports submitted by Inspectors records maintained by Circle Officers and Tax recovery Officers.

b) Training in the Range office : 1 day

c) TRAINING IN THE OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA, CUTTACK ; 3 days

i) State representative Section. 1 day

To watch the arguments before the Tribunal alongwith S.R. or Addl. S.R. scrutiny of 1st. and 2nd appeal orders by the Addl. S. R., drafting of of reference petitions etc.

ii) Training in the revision and other sections in the office of the C.C.T. 2 days

**11. Training in Accounts of Corporation and Commercial Firms like O.M.C., I.D.C., I.M.F.A. O.C.S. etc.** 10 days

**12. Training in the Office of the Chartered Accountant** 1 day

**13. STUDY TOUR OUTSIDE THE STATE** 8 days

14. PRACTICAL TRAINING IN MARWARI  
AND TELUGU LANGUAGE 2 days

Thus the total period of practical training will be 75 days or three months.

2.3 Considering that 4 days will be required for examination and about 15 days for workshop, the period of training for the directly recruited O.F.S. (II) officers will be for a period of 8 months in the Madhusudan Institute of Accounts and Finance, Orissa, Bhubaneswar.

**II. Training Programme for Officers other than Direct Recruits.**

2.4 For the officers appointed to the O.F.S. Class-II on promotion or selection, there will be a condensed course training since these officers are appointed to the Orissa Finance Service Class-II after long years of service under the Government. For these officers the training will be as detailed below :—

**PAPER-I Service Rules and Regulation: 55 lectures**

- (A) i) Orissa Service Code.  
ii) Government servants' conduct Rules.  
iii) Classification, Control and Appeal Rules. 50 marks  
iv) Condition of service of work-charged establishment.
- (B) Orissa T.A. Rules 20 marks  
(C) General Provident Fund (Orissa) Rules. 10 marks  
(D) Orissa Pension Rules. 20 marks

**PAPER-II Principles of Government  
Accounts and Audit**

55  
85 lectures

- (A) An Introduction to Indian Government Accounts and Audit :  
Chapter 2, 6, 10, 12 to 20 and 24 to 28 and Account Code Vol. I to IV. 10 marks
- (B) Orissa Budget Manual 10 marks
- (C) Orissa Treasury Code Vol. I & II. 40 marks
- (D) Orissa General Financial Rules Vol. I & II and Delegation of Enhanced Financial Power Rules, 1978. 10 marks
- (E) Orissa Public Works Department Code, Central Public Works Accounts Code. 20 marks
- (F) Orissa Forest Code. 10 marks

**PAPER-III Taxation and General Law : 70 Lectures.**

- i) Orissa Sales Tax Act and Orissa Additional Sales Tax Act and Rules framed thereunder. 40 marks.
- ii) Central Sales Tax Act, C.S.T. (R&T) Rules and C.S.T. (O) Rules. 20 marks.
- iii) Orissa Entertainment Tax Act & Rules. 10 marks.
- iv) Sales of Goods Act, Contract Act, Partnership Act, Companies Act & Negotiable Instrument Act. 20 marks.
- v) Civil procedure Code (Orders v regarding service of notices) 5 marks.
- vi) Criminal Procedure Code (Provisions relating to search & seizure) 5 marks.

**PAPER-IV Accountancy and Book Keeping. 40 Lectures.**

**PAPER-V Marwari and Telugu Language**

A) Marwari Language-<sup>15</sup> lectures. 50 marks.

B) TELUGU LANGUAGE-<sup>15</sup> lectures. 50 marks.

The theoretical training will be completed in 280 lectures or within a period of 2 months.

2.5 The practical training of the above category of Officers will be as detailed below :—

i) Non-Banking Sub-Treasury	1 day.
ii) Banking Sub-Treasury	1 day.
iii) Special Treasury	2 days.
iv) District Treasury	2 days.
v) Office of the A.G. Orissa & Senior D.A.G. (Works) Puri.	5 days.
vi) P.W.Division.	1 day.
vii) Forest Division.	1 day.
viii) Panchayat Samity.	1 day.
ix) Corporation & Commercial Firms	7 days.
x) Office of the Chartered Accountant Firm.	1 day.

Thus the practical training for the above category officers will be completed in 22 days.

2.6. Since some days will be required for Workshop & Examination, the period of training for O.F.S. (II) officers recruited by promotion/selection will be for a period of three months in the Madhusudan Institute of Accounts & Finance, Orissa.

**3. Attendance :**

The officers under training will ordinarily have to attend 85% of the theoretical lectures and 85% of days of practical training without which they will not be allowed to sit at the examination. The Principal, Madhusudan Institute of Accounts and Finance may permit an officer to sit at the examination if there is a shortfall up to 20%.

#### 4. Examination.

There will be an examination at the end of the training in the papers as detailed above. Each paper will be of 3 hours' duration and will carry 100 marks. The examination will be held with books and those who secure 50% or more in each paper and in the aggregate will be declared to have passed the examination conducted by the Madhusudan Institute of Accounts & Finance. Where a trainee has secured more than 60% in a paper he will not be required to appear at that paper again in the next examination. The officers who have failed in the examination prior to introduction of this syllabus will appear at the examination in the old syllabus. The officers who secure more than 70% of marks in each paper and in the aggregate will be declared to have passed the examination with distinction. An officer will not be confirmed in his post until he passes the examination conducted by the Madhusudan Institute of Accounts and Finance.

ORDERED that this resolution be published in the next issue of Orissa Gazette and copies sent to all departments of Government and Heads of Department etc.

By order of Governor

Sd/-

**Premananda Tripathy**

Secretary to Government

*more than*

*60%  
above  
60%  
only*

*For  
other  
trainees  
60% only  
at p-6/c*