

**OFFICE OF THE PRINCIPAL, MADHUSUDAN
INSTITUTE OF ACCOUNTS & FINANCE,
BHUBANESWAR**

O.O. No. 922/M. Dated Bhubaneswar, the 19th March, 1982

In Government order No. ATS-1/56 (Pt)-23428/F, dated 21.9.1956, Government prescribed a syllabus for the training of Administrative officers in this Institution. No syllabus was prescribed for the ~~one~~ ^{1 1/2} month training course of the Gazetted Officers belonging to various departments other than O.F.S., O.A.S. officers are also not coming now to this Institute for training. Several items like Bihar Orissa Accounts Code and Treasury Manual, Orissa Service Code Vol. II, C.S.R. etc. are no longer in force. Hence it is considered necessary to revise the syllabus for the training of Gazetted officers other than those belonging to O.F.S. in this Institute. The following syllabus of Gazetted officers other than those belonging to O.F.S. will be followed in future for training of Gazetted Officers for a period of one month.

**Syllabus for Gazetted Officers, other than those
belonging to Orissa Finance Service**

PAPER-I SERVICE RULES AND REGULATIONS-100 marks

- 1) O.G. & Conduct Rules → O.C. S. (C.C.A) 10 marks*
1. The Orissa Service Code 40-50 marks } 50
 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

*O.O. No. 932
dt. 21/4/84*

PAPER II-ACCOUNTS RULES AND PROCEDURE

100 marks

1. **Orissa Treasury Code Vol. I & II** 50 marks

i) **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.

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

Appendix 4—Preparation of L.P.C.

Appendix 16—Important bills requiring preaudit.

2. **Account Code Vol. I** 10 marks

General outlines of the system of Accounts-Art. 15.

Main Division of Accounts-Articles 24 to 28.

Classification of Transactions-Article 29 to 32, 36 and 40.

Exhibition of Recoveries in Govt. Accounts-Article 73 to 76.

Exhibition of losses in Government Accounts-Art. 80.

Principles and Rules of Allocation-Pay, Leave, Salary and Pension only-Sections I, II & IV of Appendix 3.

3. **The Orissa Budget Manual** 10 marks

a) Budget preparation including preparation of New Demand Schedules and 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 provision for the same by means of schedules.

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

5. **The Delegation of Enhanced Financial Powers Rules, 1978.** 10 marks

6. **An Introduction to Indian Government Accounts and Audit.** 10 marks.

i) Chapter 6—General Structure of the Financial Administration. Paras 71A, 71B, 73, to 86 and 89 only.

Chapter 10—The Original Records, paras 201 to 224.

Chapter 14—Audit of Expenditure-Paras 249 to 256.

Chapter 15—Audit of Sanctions-paras 257 to 267.

Chapter 16—Audit against provision of Funds-Paras 268 to 287.

Chapter 17—Audit against Rules and orders-Paras 288 to 298.

Chapter 20—Results of Audit paras 326 to 338.

Chapter 24—Remuneration of Gazetted Government servants and of Establishments. Paras 397 to 400, 406 to 413.

Chapter 37—Compilation of Accounts, paras 787 to 796.

Chapter 38—Technical Accounts-Paras 809 to 810.

Chapter 39—The Finance Accounts & the combined Finance and Revenue Accounts-Paras 812 to 813 and 816 to 819.

Sd/

N. Mishra

Principal