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Ministry of Finance
Department of Expenditure
Controller General of Accounts
Lok Nayak Bhavan, Khan Market, New Delhi

Dated, the 03 May, 2016

OFFICE MEMORANDUM

Sub: **Training Policy for Group B and C officials in the Indian Civil Accounts Organization.**

In furtherance of the National Training Policy 2012 approved by the Government and circulated by DoPT for adoption by Ministries/Deptts., this office has reviewed the training requirements for Group B and C officials of the Central Civil Accounts Service. **Training Policy for Group B and C officials in the Indian Civil Accounts Organisation** has been formulated and approved by the Competent Authority (as per copy enclosed).

All Pr.CCAs/CCAs/CAs (independent charge) may follow the provisions of the policy in respect of the Group B and C officials in their Organisation.

The training policy may be brought to the attention of all officials in their respective Organisation.

(Tripti Patra Ghosh)
Dy. Controller General of Accounts

The Pr. CCAs/CCAs/CAs
All Ministry/Deptt.

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts

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1. Introduction

1.1 The Central Civil Accounts Service (CCAS) which has been in existence since 1976 forms the backbone of the Indian Civil Accounts Organisation, playing a key role in enabling the Organisation to deliver on its mandate. While the Organisation as a whole has evolved over the years, adapting to the changed scenario and making systemic improvements by leveraging IT, there is a need for comprehensive, systematic training of personnel to transform them into a vital human resource.

1.2 Training has been found to not only enhance efficiency and productivity but also to motivate and inspire employees, ensure career advancement, give greater job satisfaction and give employees a stake in the continued success and expansion of the Organisation. The Group B and C officers and staff of the CCAS are today required to function in multidimensional areas as well as multiple areas of specialization. Therefore, they need to be equipped with skills which lead to quality performance, and increases their capacity to adopt new technologies and methods.

1.3 The criticality of a robust training policy which recognizes the importance of each individual in contributing to the success of the Organisation, cannot be over stressed. The rapid technological innovations which have impacted the work environment have made it imperative for employees to update their knowledge and skills in order to bridge the gap between skill requirement and skill availability. Training enhances the skills, capabilities and knowledge of employees, moulds and changes their thinking and behavior and is therefore critical to the survival and growth of the organization.

1.4 The National Training Policy (NTP) 2012 also recognizes that organizations are attaching a great deal of importance to the management and development of their people. The imperative to move towards a strategic human resource management system which would look at the individual as a vital resource to be valued, motivated, developed and enabled to achieve the Organisation's objectives has been clearly enunciated. Within the Government as a whole, systematic training has continued to be mainly for the higher civil services while a large number of Group B and Group C employees receive sporadic training, if at all.

1.5   A comprehensive training policy and strategy for the Group B and C officers and staff is thus vital for ensuring that the Organisation achieves its Vision. It will help in fulfilling future manpower needs. The core commitment of this policy is training for all. This is based on the premise that every employee has to receive training at regular intervals to enable him/her to achieve his/her full potential. It also recognizes the fact that training is a continuous process which is critical to helping the Organisation keep pace with the fast changing times and that training needs and requirements also change frequently.

2.   Background

2.1   The 2nd Administrative Reforms Commission (ARC), in its 10th Report titled "Refurbishing of Personnel Administration - Scaling New Heights" have recommended that mandatory training should be prescribed for all officials at the induction stage as well as mid-career and that successful completion of the training should be a minimum necessary condition for confirmation in service and subsequent promotions. The Core Group on Administrative Reforms (CGAR) recommended that mid-career training should be made mandatory for all Group A and B services for promotion. Further DoPT has requested all the cadre controlling authorities to implement the recommendations of the 2nd ARC.

2.2   The National Training Policy (NPT) 2012 has also recommended training to be an essential component of personnel management system and has prescribed that (a) all categories of civil servants shall receive an induction training at the time of entry into service and (b) in service training at suitable intervals in their career and that attendance in training programme should be prescribed as mandatory with appropriate linkages to career progression.

3.   Training infrastructure & constraints

3.1   Founded in 1992 the **Institute of Government Accounts & Finance (INGAF)** conducts trainings at induction and entry levels as well as periodic skill up gradations. Being the training arm of the Controller General of Accounts the Institute has formed the mainstay of the Organizations training efforts by regularly conducting training programmes on IT related applications and modules of e-governance, accounts and cash management, treasury management, fiscal and budgetary reforms, pension and pension reforms, internal audit, procurement, project management, administrative procedures and leadership and change management. Trainings are also conducted in collaboration with the National Institute of Financial Management, Faridabad.

4.   Framework for Training

4.1.   With the recognition that the individual in an organization is a key resource and should not be simply looked upon as a cost but as a vital human resource and as outlined in the NPT 2012,it is essential to match individual's competencies with the jobs they have to do and bridge the competency gaps for current and future roles through training.

4.2.   Competencies encompass the knowledge, skills, behavior which an individual requires for effectively performing the functions of a post. A basic principle of the competency framework is that each job should be performed by a person who has the required competencies for that job. While it is important that career progression and placement needs are to be based on matching the individual's competencies to those required for a particular post, but in the future perspective of the growth of the Civil Accounts Organisation, it is necessary to train the Group B & C officials in a multi-tasking environment which will allow them an opportunity to grow and acquire managerial skills.

4.3.   The core competencies for training of Group B and C officers and staff of Central Civil Accounts Service that have been identified include basic tools of governance such as Office Procedure Manual, communication skills like noting and drafting, work culture, professional ethics and morals. Given the highly technical nature of work performed, core accounting procedures (Civil Accounts Manual, GFR, Receipt and Payment Rules, Pension Rules, Leave Rules, TA Rules, Fundamental and Supplementary Rules) and IT skills have also been identified as a critical set of core competencies. Other areas which are equally important are audit (internal audit, regulatory audit, risk based audit; scheme audit) as well as skills in areas such as Revenue Accounts, Supply Accounts, Finance Accounts, Appropriation Accounts, banking arrangement, Disciplinary and Vigilance matters etc. The depth of courses in the aforementioned competencies; duration and evaluation methodology can vary, keeping in view the target group and bench mark in evaluation methodology.

5.   Objectives of Training

5.1   Objectives are essential for designing effective training programmes since resources are limited. It is essential therefore that the objective of the training programmes to be organized is clearly spelt out.

5.2   The objectives of the induction training and mid career training are different and hence the programme structure and course content for each must also be suitably differentiated.

5.3   While **induction training** could focus on imparting skills, abilities, competency and knowledge about various methods, approaches, and practices essential for discharging the core functions attached to the post, the **in service/mid- career programmes.** would be aimed at updating knowledge about the latest concepts and development of skills/competencies necessary for shouldering additional higher responsibilities.

6. Competency Framework

6.1 The NTP 2012 states that for moving to a competency-based approach, it would be necessary to classify the distinct types of posts and to indicate the competencies required for performing work in such posts. Once the competencies are laid down, an individual's development can be more objectively linked to the competencies needed for the current or future jobs. Career progression needs to be based on matching the individual's competencies to those required for a post. The training plan of each Ministry/Department/Organisation needs to address the gap between the existing and the required competencies and provide opportunities to the employees to develop their competencies.

6.2 Core competencies are the skills, proficiencies and capabilities which are essential for helping the Organisation achieve its objectives. These core competencies for various categories of Group B and C officers and staff in areas including IT & Internal Audit are as under:-

I. Core Competencies- Induction training (for Accountants) (Direct Recruits and Promotees) Duration –(2 weeks+2 week for IT) Total 1 month.

- (i) Knowledge about Civil Accounts Manual (including maintenance of broadsheets of various Suspense heads and reconciliation/clearance of Suspense);
- (ii) Maintenance of Broadsheets of long term advances including HBA/MCA and GPF payments etc.;
- (iii) Preparation of Appropriation Accounts and Finance Accounts;
- (iv) Knowledge of Receipt & Payment Rules, Accounts Code, GFRs etc.;
- (v) Knowledge of Fundamental Rules, Pension Rules, Revision of Pension Rules, Bhavishya Portal, DFPR, Leave Rules, TA Rules, basics of Internal Audit, Communication skills etc.;
- (vi) Works/Supply/Revenue Accounting:
- (vii) Budgeting
- (viii) Banking issues-reconciliation of revenue etc.
- (ix) Basics of IT systems hardware and software ;
- (x) Basics of word processing, excel spreadsheets and PowerPoint for presentation preparation skills.
- (xi) Basics of database, data management and reporting skills.
- (xii) Basics of Networking including networking hardware, VPN etc. :
- (xiii) E-payment & e-receipt system, PFMS, NTRP Portal.
- (xiv) Matter related to Establishment Rules such as Appointment, Preparation of seniority list, Rosters, Reservation policies and Compassionate appointments etc.
- (xv) Office procedures.

II. Core Competencies (AAOs) Induction training on promotion as AAO.
Duration 2 weeks+ 2 week for IT (Total 1 month)

(i)   Knowledge of Office Procedure;

(ii)   Work culture and Ethics; Written communication skills;

(iii)   APAR writing skills;

(iv)   Special Accounting Procedure in CBEC/CBDT/Work Account(CPWD)/IMAS in MEA/Supply Accounts;

(v)   Public Procurement Policy;

(vi)   Budgeting, DFPF/GFR;

(vii)   Parliamentary procedure;

(viii) Right to Information Act;

(ix)   Disciplinary proceedings/vigilance cases;

(x)   IT Act and electronic commerce including e-payments and e-receipt systems, PFMS, NTRP.

(xi)   IT systems security concepts, Computer virus and management. Basics of Internet and Web Technology ;

(xii)   Concepts in IT systems controls and auditing. Auditing- objectives, scope principles concepts exposure, EASIEST(CBEC)and OLTAS(CBDT).

(xiii) Action Taken Reports on CAG Paras.

(xiv)   Classes of audit statutory audit, internal audit, Government audit, management audit, social audit, environment audit. Description given are only examples and would include new concepts emerging in future.

(xv)   Techniques of audit physical inspection, observation, inquiry, confirmation, analytical procedures, selection of audit techniques.

(xvi)   Audit sampling, sampling risk, statistical sampling, sample size and determining sample size, sampling in various situations.

(xvii) Internal controls and internal audit, evaluation of internal controls, internal control framework.

(xviii) Concept of professional ethics Auditing standards – IIA Standards on Internal Audit.

(xix)   Report writing.

(xx)   Relationship between internal and external audit.

(xxi)   Matter related to Establishment Rules such as Appointment, Preparation of seniority list, Rosters, Reservation policies and Compassionate appointments etc.

(xxii) Pre-check/Bill passing.

(xxiii) Communication skills.

III. Core Competencies (PAOs) Induction training on promotion as PAO Duration 2 weeks + 2 week for IT (Total 1 month).

(i)   Leadership and managerial skills;

(ii)   Report writing (APAR);

(iii)   Written communication skills;
(iv)   Development of managerial skills;
(v)   Parliamentary procedure;
(vi)   Right to Information Act;
(vii) Public Procurement Policy;
(viii) Recruitment Rules/Roaster/Reservation Policy;
(ix)   Sexual Harassment Mattes;
(x)   Disciplinary proceedings/vigilance cases IT Act and electronic commerce including e-payments and e-receipt systems ;
(xi)   Internal controls and internal audit, evaluation of internal controls, internal control framework.
(xii) Concept of professional ethics Auditing standards - IIA Standards on Internal Audit.
(xiii) Report writing.
(xiv) Relationship between internal and external audit.
(xv)   Registration, Creation and approval of users in PFMS portal.
(xvi) Digital signature: registration, enrollment, configuration and sample files to banks.
(xvii) Budget Allocation and approval.
(xviii) Pre-check/Bill passing.
(xix) Transfer Entry.
(xx)   Monthly accounts consolidation.
(xxi) PFMS/COMPACT interface(uploading and downloading of files).
(xxii) Matter related to Establishment Rules such as Appointment, Preparation of seniority list, Rosters, Reservation policies and Compassionate appointments etc.

7.   Training to be mandatory

7.1   The NPT 2012 has also mandated that all civil servants will be provided with training to equip them with the competencies required for current and future jobs. Such training will be made available for all civil servants from the lowest level functionaries to the highest levels.

7.2   Accordingly this training policy envisages training at **induction level** as well as **in service/mid-career training** for various categories of officers and staff at Group B and C level, in addition to optional courses.

8.   In service/Mid career training programme (Duration 2 weeks)

8.1   In the case of Accountants in service/mid-career training would be on completion of 5 years of service.   In the case of AAOs and AOs/Sr. AOs also, the in service training should be held after 6 years in the grade. Mid career training programme will be mandatory for all. Every Group ' B' and 'C' officer will undergo mid career training programme mandatory once in his career.

In the case of Accountant/Sr.Acct, AAOs in the Mid Career programme few days

will be spent on latest developments on the core competencies on which induction training was done and greater thrust will be given on enhancement of IT skills. In the case of Sr.AOs the long term one year.

8.2 The Accountant and AAO's will undergo short term mid-career training program for 2 weeks. PAO/Sr. AOs who have undergone the long term training at NIFM (Diploma in Government Accounts and Finance) will be considered to have completed the mandatory mid-career training. For the remaining, the provisions of this training policy will have prospective effect. Desired course module for upgradation of IT skills for Accountants/AAO's and separate course module for AO's /Sr.AO's as shown in the table below:-

Grade	Course Content	Duration
Accountant/ Senior Accountant	DDO wise budget entry, Pre-check/Bill passing, Entry of Challans/scrolls and PFMS/COMPACT interface(uploading and downloading of files), NTRP.	2 weeks at INGAF
AAOs	Registration, Creation and approval of users in PFMS portal, Digital signature: registration, enrollment, configuration and sample files to banks, Pre-check/Bill passing, Acceptance of LOPs/scrolls, Reprocessing of filed transactions, Monthly accounts consolidation and PFMS/COMPACT interface(uploading and downloading of files), NTRP and any other subject if found relevant for the officials.	2 weeks at INGAF
PAO/Sr.AOs	Modern Manager, Accounting for Managers, Public Financial Administration, Introduction to Information Communication Technologies, Government Audit—Emerging Issues, Research Methodology & Report Writing, Government Accounting—Contemporary Issues, Cost and Management Accounting, Govt. Audit- Emerging issues, Information Systems for Managers (Paper 203 under Revised Syllabus), Financial Management, Internal Audit Activity—its role in Governance, Risk and Compliance and Project work and any other subject if found relevant for the officials.	One year at NIFM

9. Refresher courses

9.1 In view of the highly technical and specialized nature of work performed by the Group B and C officials in the Organisation and the heightened expectations of stakeholders, there is a need to encourage them to acquire professional qualifications. Short term refresher courses of one to two week duration would be organized at INGAF on a regular basis and officials would be nominated for these depending on their interest and aptitude. INGAF will work out in consultation with Pr. CCAs/CCAs & CA's (Independent) for refresher training/courses.

10. Nodal Authority

10.1 The training policy, formulated through a consultation process, in the office of Controller General of Accounts will be in force from 1st May, 2016.

10.2 The office of the Controller General of Accounts will be the nodal agency responsible for organizing these training programme. All Pr. CCA's/CCA's and CA's (Independent) will be responsible for nominating Gr.B and Gr.C officials for these mandatory training programme.

10.3 INGAF/NIFM will prepare calendar of events well in advance and circulate to all stakeholders for advance preparation and commencement of training programme.

10.4 These programmes would be reviewed periodically and in a structured manner to ensure effectiveness in delivery. These review mechanisms would include feedback from the trainees, trainers and institutions (INGAF & NIFM) responsible for delivery.

11. Institutional linkages

11.1 Keeping in view the recommendations contained in the National Training Policy 2012 and the fact that INGAF and NIFM alone cannot meet the growing training requirements of the CCAS, this training policy proposes that the Organisation can enter into a Memorandum of Understanding (MoU) with other identified Training Institutions for conducting regular training programmes. These are:
- Financial Management Research & Resource Society
- National Productivity Council
- Institute of Secretarial Training & Management
- Indian Institute of Public Administration
- Institute of Cost & Works Accountants
- Institute of Chartered Accountants of India
- Institute of Company Secretaries
- Indian Institute of Foreign Trade
- Institute of Internal Auditors
- C&AG Training Institute –Noida
- CPWD Training Institute –Ghaziabad
- State Government Regional Training Centres
- Information Systems Audit & Control Association
- Association of Certified Fraud Examiners
  And any other Institute found suitable to meet the training needs.

12. Funding

12.1 As recommended in the National Training Policy 2012 and with a view to providing assured funding, each Department/Ministry should set aside at least 2.5% of its salary budget for training. The Pr. CCAs/CCAs/CAs will make the necessary budget provision for execution of these programmes. They shall also ensure that the officers nominated for training are relieved for the same.