

संख्या- 222256 /ई 66897 /2024

प्रेषक,

आनंद बर्द्धन,  
अपर मुख्य सचिव,  
उत्तराखण्ड शासन।

सेवा में,

निदेशक,  
पं० दीनदयाल उपाध्याय,  
वित्तीय प्रशिक्षण एवं शोध संस्थान, उत्तराखण्ड,  
सुद्धोवाला, देहरादून।

वित्त अनुभाग-6

देहरादून: दिनांक: 03 जुलाई, 2024

विषय-उत्तराखण्ड वित्त सेवा संवर्ग के अधिकारियों के प्रशिक्षण पाठ्यक्रम के संबंध में।

महोदय,

कृपया, उपर्युक्त विषयक अपने कार्यालय पत्रांक: 161284/2023, दिनांक: 12.10.2023 का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा उत्तराखण्ड वित्त सेवा संवर्ग के अधिकारियों हेतु सीधी भर्ती एवं पदोन्नति उपरांत प्रशिक्षण पाठ्यक्रम स्वीकृत करने का अनुरोध किया गया है।

2. उक्त सम्बन्ध में शासन द्वारा सम्यक् विचारोपरान्त लिये गये निर्णय के अनुक्रम में मुझे यह कहने का निदेश हुआ है कि वित्त सेवा संवर्ग के अधिकारियों हेतु संशोधित व्यवसायिक प्रशिक्षण पाठ्यक्रम एवं पदोन्नति उपरान्त प्रशिक्षण पाठ्यक्रम निम्नानुसार निर्धारित किया जाता है:-

(क) व्यवसायिक प्रशिक्षण पाठ्यक्रम:-

Paper	Course Content	Maximum Marks
Paper No 1	Finance and Accounting Rules	100
Paper No 2	General Service Rules; Pension and TA Rules	100
Paper No 3	Treasury and Budget Procedures	100
Paper No 4	Office Procedures and Miscellaneous Acts	100
Paper No 5	Management Accounting and Taxation	100
Paper No 6	Financial Management	100
Paper No 7	Information Technology for Financial Management	100
Paper No 8	Project Report	100
	<b>Total</b>	<b>800</b>

**Paper-One****Finance and Accounting Rules**

S.No	Course Content
1	Introduction to Government Accounts & Audit; Regulations on Audit & Accounts

	2020
2	General principles and methods of accounts(Account Code-1)
3	Accounting Rules for Treasuries 1992 (Account Code-2)
4	Account Code for Accountant General ( Account Code-4)
5	Government Accounting Rules 2022
6	Uttarakhand Audit Act 2012 & Audit Manuals
7	Delegation of Financial Powers ( FHB-1)
8	Accounting Rules & Procedures in State Government Offices (FHB vol 5 part 2)
9	Accounting Rules & Procedures in PWD/Irrigation Department (FHB-6)
10	Accounting Rules and Procedures in Forest Department ( FHB-7)
11	Procurement Procedures; e-Procurement; GeM;CVC Guidelines; Store Accounts (MGO -72)
12	Financial Management in Externally Aided Projects ( EAP )
13	Records to be maintained by DDOs/Controlling Officers and HODs

**Paper-Two**

**General Service Rules; Pension and TA Rules**

S.No	Course Content
1	General Service Rules (FHB VOL 2 PART 2-4)
2	TA Rules ( FHB Vol3)
3	Civil Service Regulations (CSR)
4	Uttarakhand Pension & Retirement Benefits Act 2018
5	National Pension System (NPS)
6	Employees Conduct Rules
7	Uttarakhand Government Servant (Discipline and Appeal) Rules 2003
8	Recruitment & Promotion Rules
9	GPF Rules; Link Insurance ; GIS
10	Medical Reimbursement ; SGHS ; EPF ; ESI

**Paper-Three**

**Treasury and Budget Procedures**

S.No	Course Content
1	Treasury Rules and Procedures ( FHB Vol 5 part 2)
2	MGO chapter 26, 55 and 116
3	Revenue Manual Vol- 2 Part-9 ( Chapter 65 to 73)
4	Treasury / Sub-Treasury Manual
5	Government Security Manual

6	Stamp Manual (chapter 3 to 6) ; e-stamping, Stamp Act; Court fees Act
7	Budgetary Concepts, Procedures (including budget manual, performance budgeting , zero base budgeting , CSS)
8	State Economic Survey
9	Outcome / Output Budget; SDGs

**Paper-Four**  
**Office Procedures and Miscellaneous Acts**

S.No	Course Content
1	Office Procedures, Noting and Drafting
2	Uttarakhand Secretariat Manual
3	e-Filing
4	Society Registration Act 1860
5	Price Chits and Money Circulation Act 1980
6	Partnership and Contract Act
7	Universities Act
8	Company Act 2013
9	Negotiable Instruments Act
10	Criminal Procedure Codes
11	Indian Penal Codes
12	Legal Proceedings regarding Service Matters
13	Right to Information Act; Right to Service Act
14	Weeding Rules and Process
15	Data Centre/Cloud Concepts
16	Information Technology Act
17	Prevention of Corruption Act
18	Handling Court cases & Contempt of Court
19	Public Grievance redressal- CM Portal
20	Ethics & Value
21	Stress Management
22	UPI
23	E-Wallet
24	e-RUPI

**Paper-Five**  
**Management Accounting & Taxation**

S. No	Course Content
1	Accounting Framework. <ul style="list-style-type: none"> <li>• Elements of double entry system, objects and advantages</li> <li>• Transaction</li> <li>• Books of primary entry, cash book petty cash book, day book etc., program Accounts,</li> <li>• ascertaining profits</li> <li>• single entry system, advantages, disadvantages</li> <li>• Journal and ledger</li> <li>• Bank reconciliation statement</li> <li>• Trail balance</li> <li>• Profit and loss account</li> <li>• depreciation of errors and various adjustment entries</li> <li>• Accounting for bad and doubtful debts.</li> </ul>
2	Understanding Financial statements <ul style="list-style-type: none"> <li>• Construction and Analysis of Profits and loss account/Income and Expenditure account</li> <li>• Construction and Analysis of Balance Sheet Construction and Analysis of Funds cash flow Statement.</li> </ul>
3	Financial and Investment Analysis <ul style="list-style-type: none"> <li>• Ratio Analysis</li> <li>• Capital Budgeting-economic concept, kinds and steps Time value of money, NPV, IRR, profitability index methods</li> </ul>
4	Cost Management <ul style="list-style-type: none"> <li>• Understanding and classifying costs</li> <li>• Cost components and cost concepts</li> <li>• Overheads-classification and allocation</li> <li>• Cost volume profit analysis and margin of safety Decision making-make or buy, sell or process further, shut down or operate at loss</li> </ul>
5	Accounting Analysis for Cost Control <ul style="list-style-type: none"> <li>• Standard costing-nature and significance</li> <li>• Variance analysis for cost control</li> </ul> Financial accountability and reporting
6	Budgeting and Budgetary control <ul style="list-style-type: none"> <li>• Budget-classification and control</li> <li>• Budget control ratios and Budget control system</li> <li>• Performance budgeting</li> </ul> Zero base budgeting

7	Working Capital Management <ul style="list-style-type: none"> <li>• Receivable management</li> <li>• Cash management</li> <li>• Payable management</li> </ul>
8	Forecasting Methods <ul style="list-style-type: none"> <li>• Business Forecasting</li> <li>• Correlation</li> <li>• Regression</li> <li>• Time series Analysis</li> </ul>
9	Income Tax
10	GST
11	LabourCess

**Paper-Six**  
**Financial Management**

<b>Course Content</b>
<p style="text-align: center;">Economy and social Environment</p> <ul style="list-style-type: none"> <li>• Trends and structure of Indian Economy</li> <li>• Public, Private, Joint and Co-operative sectors</li> <li>• Socio-economic problems of India</li> <li>• Finance Commission and state Finance Commission</li> </ul>
<p style="text-align: center;">Managerial Economics</p> <ul style="list-style-type: none"> <li>• Introduction and fundamental concepts</li> <li>• Demand Concepts, analysis and forecasting</li> <li>• Input-output decisions</li> <li>• Price output decisions</li> </ul>
<p style="text-align: center;">Reserve Bank of India</p> <ul style="list-style-type: none"> <li>• Functions, methods of credit control</li> <li>• Bank rate policy</li> <li>• Open market operation</li> <li>• selective credit controls, CRR and SLR</li> <li>• Taxation-classification, characteristics of good tax system</li> <li>• Fiscal policy-definition and objective</li> </ul>
<p style="text-align: center;">International Finance Management</p> <p style="text-align: center;">Asian Development Bank, World Bank, I.M.F</p>
<p style="text-align: center;">Materials management</p> <ul style="list-style-type: none"> <li>• Inventory Management</li> <li>• Stores Management</li> <li>• Waste Management</li> </ul>
<p style="text-align: center;">Financial Structure and Capital Market</p> <ul style="list-style-type: none"> <li>• Capital structure-debt and equity</li> <li>• Sources of Finance (long term and short term) capital market, money market, development banks, commercial banks, investment companies, lease finance, venture capital finance</li> <li>• Cost of capital</li> <li>• Mutual Funds</li> </ul>

<ul style="list-style-type: none"> <li>• Personal Finance</li> <li>• S.E.B.I, New Trends in Capital Market of India</li> </ul>
<p style="text-align: center;">Security Analysis and Portfolio Management</p> <ul style="list-style-type: none"> <li>• Investment Risk and valuation of securities</li> <li>• Analysis for Equity Investment</li> <li>• Portfolio theory, selection and revision</li> </ul>
<p style="text-align: center;">Financial services</p> <ul style="list-style-type: none"> <li>• Concept of NBFC</li> <li>• Factoring, bill discounting</li> <li>• Housing finance, consumers finance</li> <li>• Insurance Services</li> <li>• Credit rating</li> <li>• Merchant Banking</li> </ul>
<p style="text-align: center;">Project Management; Comprising of PPP, JVs, RFP preparations etc.</p>

**Paper- Seven**

**Roles of Information Technology in  
Financial Management & IFMS**

Sl.No.	Course Content
<b>Part I</b>	
1	Fundamental of computer hardware, software and networking
2	MS Office
3	Cyber Security; Artificial Intelligence
4	Paperless office, e-commerce
5	Inventory Management
<b>Part II</b>	
1	IFMS/ PFMS
2	e- Stamping
3	e- challan
4	e- Receipts, GBSS, e-Kuber

**(ख) पदोन्नति उपरान्त प्रशिक्षण पाठ्यक्रमः-**

**Phase 2-**

Senior Scale Grade 2 ,PayLevel 11 (3 Yrs Service) and Senior Scale, Grade 1,  
Pay Level 12

**Duration- Total 3 Weeks**

2 Weeks at PDU-CTRFA

1 Week- Training at any reputed Institute

**Topics for 2 Weeks Classes at PDU CTRFA**

1. Procurement Rules [including EOI/Guidelines Process; RFP Evaluation and, Contract Management, Arbitration (State/Govt. e market/EAP)].
2. Retirement Benefits- Rules & Process.
3. Pay Fixation (State Govt./All India Services/UGC/ Judicial Services).
4. T.A Rules (TA/LTC/TTA for State Govt. & AIS).
5. Internal Audit (State Audit Department)/ External Audit (CA Audit, Online Audit, AG Audit, audit Compliances).
6. Accrual Based Accounting.
7. Taxation (Rules/Compliance of GST& IT).
8. Budget (Concepts/Budget making process/Budget release & utilization).
9. Outcome Budget (Alignment with SDGs), District Plan.
10. Project Appraisal (Financial/Economic /Social impact )
11. Office Management {Noting, Drafting, Weeding Rules(paper & electronic)}
12. Performance Assessment( disposal/delivery, decorum, discipline, Recording keeping)
13. Information Technology Act
14. Data Centre/Cloud Concepts
15. Prevention of Corruption Act
16. Handling Court cases & Contempt of Court
17. Public Grievance redressal- CM Portal
18. Ethics & Value
19. Stress Management

**Topics for 1 Week Classes at other Institute (with best practices in the field of finance)**

1. Cyber Security(with respect to financial management).
2. Project Appraisal (PPR, DPR, Cost Benefit Analysis).
3. Preparation of Financial Statements (Balance Sheet/PL Account/ Income Expenditure).
4. Role of Information Technology in Financial Management.
5. Public Finance (with respect to State Govt.).

**Phase 3-**

**Selection Grade (Pay Level 13) officers**

**Total Duration-** 2 Weeks

1 Week at PDU CTRFA

1 Week Training at any reputed Institute

**Topics for 1 Week Classes at PDU CTRFA**

1. Human Resource Management.
2. Public Procurement (Procurement process, Contract Management, Inventory management, Payment with TDS; CVC guidelines).
3. Civil Contract (DPR, Budgeting, Implementation, Account & Audit).
4. Fiscal Policy, Monetary Policy, Debt. Management.
5. Concurrent Internal Audit system / AG Audit- Analysis of Audit Observations and compliances of Observations.
6. Performance Audit- Analysis of Audit Observations and compliances of Observations.
7. Ways of Revenue Augmentation(Reform in existing Taxes/Revenues)
8. PSU Governanc and financial study, reforms etc.
9. Ethics & Value
10. Stress Management

**Topics for 1 Week Classes at Other Institute**

1. Project Management (Concepts, cost Benefit analysis, Project financing.
2. Analysis of financial statements.
3. Companies Act (Imp. provisions, process etc.).
4. Arbitration act / Insolvency Act.
5. Assets monetization, PPP.
6. Best practices at national and state level in the field of finance.
7. Emerging areas of financial management (AI, ML, IoT, Block Chain).
8. Work Life Balance (Time Management, personal health etc.)

**Phase 4-**

**Finance Service: Special Scale ( PayLevel 13 A- 2 yrs complete) & Super time Scale (Pay Level 15)**

**Total Duration** – 10 Days

6 Days at PDU-CTRFA

4 Days Training at any reputed Institute



**Topics for 6 days Classes at PDUCTRFA**

1. Leadership skills, Mentoring, Time Management (Official and Personal)
2. Resource Planning (Augmentation of State Revenue, Efficiency in Tax Collection, CSR, Donations).
3. Emerging Financing Techniques (Climate Finance, Carbon Trading/ Green Bonus, Financial Aspects of Disaster Mitigation).
4. Financial strengthening and new areas of revenues in rural & urban local bodies.

**Topics for 4 days Classes at Other Institute**

1. Financial Risk Management (Identification, Analysis & Planning).
2. Digital Governance (Next generation services & Security in Cyber Space).
3. Analysis & Improving Quality of Expenditure.
4. Financial provisions in Constitution of India

**(Note: Officers should have minimum 02 Years of services left for retirement for pursuing the above courses)**

भवदीय,

(आनंद बर्द्धन)  
अपर मुख्य सचिव।

संख्या एवं तिथि उक्तवत।

प्रतिलिपि:– निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1. अपर मुख्य सचिव, कार्मिक एवं सतर्कता विभाग, उत्तराखण्ड शासन।
2. सचिव, सचिवालय प्रशासन, उत्तराखण्ड शासन।
3. महानिदेशक, आर0एस0 टोलिया, उत्तराखण्ड प्रशासन अकादमी, नैनीताल, उत्तराखण्ड।
4. गार्ड फाईल।

आज्ञा से,

(डॉ० अहमद इकबाल)  
अपर सचिव।