CHAPTER-1

INTRODUCTION

1.1 The Department of Treasuries, Himachal Pradesh came into existence in the year, 1971. Prior to this, the Treasuries were under the overall control of the District Collector (Deputy Commissioner). With the coming up of new Department, the Department of Treasuries was given the following functions under the Rules of Business of Govt. of Himachal Pradesh (Allocation) Rules, 1971:-

- Treasuries
- Sub Treasuries
- Payment of Bills, Pensions and Accounting for the same
- Government receipts.
- Procurement and distribution of judicial and non-judicial stamps
- Treasury Manual
- Establishment, Budget and Accounts Matters

Treasuries maintain the initial accounts of all receipt and payment transactions relating to the Consolidated Funds and Public Account and render accounts to the Accountant General. There are around 4600 Drawing & Disbursing Officers in the State of Himachal Pradesh who draw payments under various heads of accounts by presenting bills to the Treasuries and on authorization by treasury draw payments from the banks. In respect of PWD, IPH and Forest Departments and certain Personal Ledger Accounts, treasuries maintain only lump-sum accounts of receipt transactions and payments drawn by cheques. PWD and IPH Divisions also draw payments relating to works by presentation of cheques. Other payments are drawn through Treasuries by presenting the bills. Similarly, operators of Personal Ledger Accounts also route their cheques through the Treasuries. Other functions of treasury are:

- Create and maintain database of all HP government employees
- Process monthly salary of all employees
- Create and maintain database of all HP Government pensioners
- Process monthly pension of all pensioners

1.2 Administrative Structure of the Department:

State Level: The Department of Treasuries is headed by Finance Minister. The Principal Secretary (Finance) is assisted by the Secretary (Finance) who is ex-officio Director of
Treasuries. The Director of Treasuries is also assisted by Joint Director, Deputy Director, District Treasury Officer (HQ) and other staff at the Directorate level.

**Divisional Levels (Zonal Offices):** The State has been divided into 3 zones with headquarters at Shimla, Mandi and Dharamshala to carry out inspections of Treasuries/Sub-Treasuries and give guidance to all field offices. Each zonal office is headed by a Deputy Director of Treasuries assisted by Treasury Officer and other staff who works under the overall control and supervision of the Director of Treasuries, Himachal Pradesh.

**District Level:** There are 12 District Treasuries one at each District H.Q. functioning under the overall control, and supervision of the District Treasury Officer. Apart from District Treasuries, there are 3 Treasuries Capital Treasury, Chotta Shimla in Shimla, Kaza Treasury in Lahaul & Spiti District and Pangi Treasury in Chamba District which have been designated as District Treasuries. All these 3 Treasuries thus render their accounts directly to the Accountant General.

**Tehsil Level:** There are 85 Sub-Treasuries functioning in the State. All Sub-Treasuries irrespective of the workload have the same staffing pattern. The Sub Treasuries have one post of Treasury Officer assisted by Sr. Assistant, Clerk and Sub-Treasurer. In case the post of Treasury Officer is vacant, the work is being looked after by Superintendent or Sr. Assistant of the Treasury Department.

1.3 **Staffing pattern of the Department:**

The position of sanctioned posts of various categories of employees in the department is as under:-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Posts</th>
<th>Number of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Joint Director</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Deputy Director</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>District Treasury Officer</td>
<td>14</td>
</tr>
<tr>
<td>4</td>
<td>Treasury Officer</td>
<td>79</td>
</tr>
<tr>
<td>5</td>
<td>Superintendent</td>
<td>27</td>
</tr>
<tr>
<td>6</td>
<td>Sr. Assistant &amp; Distt. Treasurer</td>
<td>172</td>
</tr>
<tr>
<td>7</td>
<td>Jr. Scale Stenographer</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>Steno Typist</td>
<td>1</td>
</tr>
<tr>
<td>9</td>
<td>Clerk/Sub Treasurer/Jr. Asstt.</td>
<td>382</td>
</tr>
<tr>
<td>10</td>
<td>Driver</td>
<td>4</td>
</tr>
<tr>
<td>11</td>
<td>Daftari</td>
<td>3</td>
</tr>
<tr>
<td>12</td>
<td>Peon</td>
<td>109</td>
</tr>
<tr>
<td>13</td>
<td>Sweeper-cum-Chowkidar</td>
<td>14</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>812</strong></td>
</tr>
</tbody>
</table>
CHAPTER-II

2.1 WHY TRAINING

An organization whether public or private, exists & grows because it provides the community with goods or services the community sees as worthwhile. The organization must function at an optimum level of productivity to do this efficiently. This level can be achieved by the collective effort of all employees. Yet not every employee works at the level established by the standard of performance for the position he/she holds. Similarly, groups of employees may not consistently perform up to the level of standard. Thus when there is a difference or gap between actual performance and desired performance, productivity suffers. Training is the only the answer to bring the standard of performance up to the desired level and to bridge this gap.

2.2 OBJECTIVE OF TRAINING

The dictionary meaning of Training is “imparting instruction in a particular art, profession or occupation”. Training means conscious efforts made to improve the skills, powers and intelligence of an employee and to develop attitudes and value system in a desired direction. In broad and general terms, training is a life long phenomenon. But in the narrow and specialized sense, training is a deliberate effort, directed to increase the specific skills and vocational competence of the employees in their routine work. The major objectives of the training are:

- Improve the quality of work and raise morale;
- Develop new occupational skills, knowledge, understanding & attitude of the employees;
- Impart knowledge of the aims and objectives of the organization-official’s own role in the organization and techniques and methods of carrying out his duties;
- Exposure to new or change in Policies-Regulations & Instructions.
- Acquaint newly recruited employees with their duties and responsibility and to shape and mould them in the designed direction to make them suitable officers/employees;
- Keep the employee aware about the latest developments in his/her field and keep his knowledge up-to-date;
- Improve the integrity of the employees. The very existence of the training process gives the trainees an added sense of dignity and pride in their work and office;
- Develop a sense of belongingness in the employees. They realize that their work is an essential part of the organization and the community. Therefore, they put more efforts in their work. This gives the employees a sense of pride and self-fulfillment in their work.

- Make the employees, people oriented. It inculcates a basic principle in them, that they are public servants and not master;

- Prepare an employee for higher positions and greater responsibilities; and

- Broaden the vision and outlook of the employees.

2.3 **PRESENT STATUS OF TRAINING**

The Treasury Department does not have its own training institute. The training of the personnel in the Treasury Department is done primarily through the Himachal Pradesh Institute of Public Administration (HIPA). The institute holds General Training Programmes for various categories of employees of all the Departments of the State in which employees of Treasury Department are also imparted training. As no formal and orientation training arrangement exists in the Department, therefore, keeping in view the fact that every employees in the Govt. service must be exposed to training of one kind or the other, the following category of employees of Treasury Department are to be imparted training:

1. Clerks/Junior/Sr. Assistants;
2. Superintendents;
3. Treasury Officers;
4. District Treasury Officers.
CHAPTER-III
TRAINING NEEDS

3.1 IDENTIFICATION OF TRAINING NEEDS:

Analysis of Training Needs is the beginning of a training process. It includes the analysis of organizational structure, job analysis, and task analysis and performance gaps. With a view to identify the training needs of Clerks/ Assistants/ Superintendents/ Treasury Officers and District Treasury Officers of the Department, their functions, roles, duties were studied. On the basis of this analysis, the training needs of the personnel have been drawn. The major duties and functions of the officials of the department are listed below

FUNCTIONS OF CLERKS/ SR. ASSISTANTS

- Create and run databases for pensioners and employees, through e-Pension, e-Salary.
- Establishment related matters like maintenance of Personal Files/ Service Books, Roster Registers, delegation of powers and advances, Preparation of pension cases, charge-sheets, Pay Fixation etc.
- Preparation of Budget and Expenditure.
- Issuance of Token for receipt of bills, exercise elaborate checks including budget availability under e-Vitran and enfacing pay order on bills, if in order, under OLTIS Software.
- Processing of bills presented by DDOs and under e-salary as per procedure.
- Retirement Gratuity/ D.C.R.G. and Commutation Payments
- Maintenance of LOC record.
- Preparation of accounts relating to GIS
- Preparation of daily accounts in the sub-treasuries and monthly accounts in district treasury.
- Classification of accounts of receipts and expenditures properly i.e. from major head of account to SOE level.
- Generation of reports of receipts and expenditures and submit them to Accountant General.
- Generation of DDO wise expenditure statement.
- Maintenance of Personal Ledger Accounts of various departments and agencies and making payments out of these.
- Maintenance of various registers for non-postal stamps & valuables etc.
- Issuance of stamps and other articles from the double lock strictly as per procedure.
- Making entries of articles issued daily and getting them verified by the TO/DTO.
- Preparation of plus and minus memos for different stamps on monthly basis for A.G.
- Preparation of quarterly indents for the supply of stamps etc.

FUNCTIONS OF SUPERINTENDENTS

- Supervision of all sections in the district treasury and to put up all proposals to the District Treasury Officer supported by relevant rules/ instructions.
- Create and run databases for pensioners and employees.
- To assist the District Treasury Officer in smooth running of the office.
- Inspection and control over sub-treasuries falling under the jurisdiction of District Treasury.
- Second check on the bills/ vouchers presented by various offices by applying financial rules and instructions issued by the Finance Department, under OLTIS Software.
- Second check on disbursement of pensions and to ensure proper maintenance of record, under e-Pension software.
- To conduct departmental enquiries.
- To deal with the audit and inspection notes and settlement of audit paras.
- To ensure timely submission of monthly accounts to Accountant General.
- Custody of secret and confidential documents of office.
- Implementation of the procedure laid down in office manual.
- To maintain guard files of all important instructions issued by the government.

FUNCTIONS OF TREASURY OFFICERS

- Ensuring proper running of all application softwares, by supervising and guiding the employees.
- Attending the office dak and management of office record.
- Attending to the members of the public mainly the pensioners and their grievances.
- Ensuring safety of office building including double lock etc. by maintaining adequate fire fighting arrangements.
- Ensuring govt. transactions as per budgetary provisions under e-Vitran software.
- Ensuring the adoption of proper procedure for passing of bills under OLTIS software.
- Ensuring timely disposal of bills as per rules and guidelines laid down by the govt.
- Providing latest instructions to the DDO’s.
- Ensuring correct classification of Head of Account.
- Ensuring timely and correct system of payment of pension and other retirement benefits to the pensioners through e-Pension software.
- Ensuring adoption of proper procedure for LOC, Deposits and GIS.
- Arranging and maintaining adequate stock of non-postal stamps, opium and cash.
- Ensuring correct flow of cash/ stamps etc. to and from double lock.
- Compliance of the Audit/ Inspection paras.
- Co-ordinate amongst the various wings of the sub-treasury.
- Keeping liaison with concerned offices including DDO’s and A.G.

FUNCTIONS OF DISTRICT TREASURY OFFICERS

- Ensure proper running of all application softwares by supervising and guiding the employees.
- Attending the office dak and management of office record.
- Keeping liaison with field offices, DDOs, State Head Quarter & A.G.
- Exercising control over budget provided for the district and maintenance of proper accounts.
- Preparation of budget and supplementary demands.
- Periodic/ surprise inspections.
- Attending public representatives mainly the pensioners and their grievances.
- Ensuring the safety of office building including double lock etc. by maintaining adequate fire-fighting arrangements.
- Ensuring govt. transactions as per budgetary provisions under e-Vitran.
- Inspection and control over sub-treasuries falling under the jurisdiction of the District Treasury.

- Ensuring the adoption of proper system for passing of bills, under OLTIS Software.

- Ensuring timely disposal of bills as per rules and guidelines laid down by the govt.

- Providing latest instructions to the DDOs.

- Ensuring correct classification of Head of Account, while passing the bills.

- Ensuring timely & correct payment of pension and other retirement benefits to the pensioners under e-Pension software.

- Ensuring adoption of proper procedure for LOC, deposits and GIS.

- Arranging and maintaining adequate stock of non-postal stamps, opium and cash.

- Ensuring correct flow of cash/ stamps etc. to and from double lock.

- Compliance of the Audit/ Inspection paras.

- Assigning of duties and responsibilities in the office.
CHAPTER-IV

TRAINING MODULES

There are three levels at which direct recruitment is done in the Department. These levels are District Treasury Officers, Treasury Officers and Clerks. Thus, Induction/Foundation Training is essential and very significant for these categories. The new entrant is required to be acquainted with the functioning of the government and department itself. Similarly, during service all officers/officials are required to be imparted orientation/refresher training at least after a gap of three years.

Keeping in view the functions and training needs, Training Modules for Clerks, Sr. Assistants, Superintendents, Treasury Officers and District Treasury Officers have been suggested as under:-

MINISTERIAL STAFF

1. Clerks/ Sub-Treasurers:
   a. Induction Training

   The clerks are recruited directly and are also promoted from class-IV staff. Clerks have multifarious duties to perform in the Department. Clerks are the feeder category for promotion to the post of Sr. Assistants; as such this category needs extensive training at the induction level. Therefore, a foundational course of 6 weeks’ duration in two phases is planned i.e. TM-1[a] at the entry level and TM-1[b] after six months service.

   b. Post Induction Training

   After foundational course for clerks at the entry level, the following orientation training programmes after a gap of 2-3 years are also planned:

   - Office Procedure & Establishment Matters as per details in TM-2.
   - Budget & Treasury Accounts as per details in TM-3.

2. Sr. Assistants/ District Treasurers

The Sr. Assistants play a very important role in the department. Therefore, in view of their functions, it is desirable that the Sr. Assistants are imparted Orientation Training Programmes after a gap of every 2-3 years to update their knowledge and skills. The programmes are planned in the following areas:-

   - Office Procedure & Establishment Matters as per details in TM-4.
   - Treasury Accounts & Financial Matters as per details in TM-5.
3. **Superintendents**

The Superintendents are proposed to be imparted Orientation Training Programmes after every 3 years to update their knowledge and skills. Therefore, a programme on “Treasury Functioning and Procedure” is suggested at TM-6.

The Superintendents are also required to guide their subordinates in running the treasury packages from time to time and thus to guide them, the Superintendents should know the Computer Fundamentals too i.e. e-Kosh, e-Salary, e-Pension, on-line treasury, e-Vitran, e-Mail handling, e-Mail protocol & MS Office. Therefore, a 3 days programme on ‘Computer Fundamentals & Application Softwares’ to the Superintendents along with Treasury Officers/ District Treasury Officers is suggested at TM-9.

**OFFICERS**

1. **Treasury Officers**

   a. **Induction Training**

   The Treasury Officers are recruited directly and are also promoted from amongst the Superintendents. These officers are not imparted any institutional training but are straightway directed to function as such after a brief “on the job training”. Therefore, the Treasury Officers need extensive training at the induction level. A Foundation Course of 40 day duration has been suggested for Treasury Officers recruited directly or promoted out of Superintendents cadre at TM-7.

   b. **Post Induction Training**

   After foundational course at the entry level, the Treasury Officers are also required to be exposed to “Treasury Functioning and Procedure” (TM-8) and “Computer Fundamentals & Application Softwares” for a duration of at least 3 days as per TM-9.

2. **District Treasury Officers**

   a. **Induction Training**

   The posts of District Treasury Officers are filled in by direct recruitment through H.P. Public Service Commission as well as by promotion among Treasury Officers. The District Treasury Officers are exposed to 2 months Foundational Training at HIPA along with other Gazetted Officers of the State. The District Treasury Officers recruited through Commission need to be trained on Treasury Functioning & Procedure as per details at TM-8.
b. Post Induction Training

The Department has only 14 posts of District Treasury Officers, thus, it would not be viable to organise a Training Programme for this small number of officers, therefore, to expose the District Treasury Officers with the functioning and procedure of the treasury it is planned that they may be imparted training on “Treasury Functioning & Procedure” along with Treasury Officers as per module TM-8.

Similarly, these officers are also required to be given inputs on Computer Fundamentals & Application Softwares. Therefore, a combined Training Programme for Superintendents/ Treasury Officers/ District Treasury Officers is suggested as module TM-9.
I Office Procedure

Diary & Despatch work

Dealing of receipts, Noting & Drafting and Record Management.

- Preliminary action on receipt
- Compilation of data for dealing a receipt
- General instructions regarding noting and Drafting
- Types of Communications
- Consultation with other departments
- Record management
- Recording
- Retention period recommended
- Preparing a file for record
- Procedure for consigning of file to Record Room
- Requisition of Records

Filing System

i) Introduction
ii) Constituents of a file.
iii) Filing of papers.
iv) Arrangement of papers.
v) Paging and Referencing
vi) Linking of files.
vii) Use of urgency levels.
viii) Title of the file.
ix) Separate file for each distinct subject.
x) Opening of a new file.
xi) Standard “Heads” and “Sub-Heads”.
xii) Method of opening file.
xiii) Wording and articulation of title.
xiv) Part file.
xv) File opening register.
xvi) Movement of files
xvii) Files received and sent unofficially.
xviii) Removal of a paper from a file.

II Establishment Matters

- Constitutional Safeguard in Services
- General Conditions of Governing Service
Duties & Functions of Ministerial Staff
- General Principles governing leave & other related issues
- Maintenance of Service Books & other service records
- Joining Time Rules

III C.C.S. (CCA) Rules, 1965

IV CCS (Conduct) Rules, 1964

V Duties & Responsibilities

i) Court cases-Institution and defence.
ii) Disposal of notices received under S.80 CPC.
iii) Treatment of secret and confidential documents.
iv) Do’s and Don’ts.
v) Duties of various categories of staff.
vi) Time limit for disposal of reference.

VI e-Governance

i) Refnic.
ii) E-Gazette.
iii) E-mail.
iv) Sms Gateway
v) Submission of drafts electronically for approval.
vi) Switching over to paperless administration.
vii) Legal aspects of e-Governance.
viii) Searching and downloading of information from internet.
ix) Computer Fundamentals.

VII Computer Application

- Computer Basics with special reference to WINDOWS;
- Working with Windows with reference to mouse handling
- Working with MS-Word
  - Creating a File
  - Editing
  - Formatting
  - Saving a document
  - Inserting Bullets
- Managing file & folders

VIII Miscellaneous

- Communication Skills and Work Culture
TRAINING MODULE
FOR
FOUNDATIONAL TRAINING OF
NEWLY RECRUITED CLERKS
(Direct/ Promotees)

Duration: 3 Weeks

I  Cash & Accounts

- Handling of Cash and Maintenance of Accounts
- Writing of Cash Book.
- Provisions relating to office & other expenditures required in the Department.
- How to prepare Pay, TA & LTC & other expenses bills.

II  Stores

- General instructions regarding purchase of Stores & Stationery.
- Maintenance of Store & Stock Registers.

III  Record Management

- Recording & Retention of files.
- Consignment of files & Requisition thereof.
- Weeding out of old record.

IV  Computer Application

- Hands on Computers with emphasis on departmental application softwares like OLTIS, e-salary, e-pension, e-vitran and e-kosh.

V  Vidhan Sabha Business

- Processing of Assembly Questions.
- Replies to questions.

VI  The Right to Information

- The Right to Information Act, 2005
  a. Broad Scope of the Act.
  b. Obligations of the Public Authorities.
  c. Procedural aspects of obtaining information.
  d. Information Commissions: Constitution, Power and Functions.
  e. Working of the Act.

- The Right to Information viz-a-viz Official Secrets.
- The need of Right to Information.
TRAINING MODULE
ON
“OFFICE PROCEDURE & ESTABLISHMENT MATTERS”
FOR
CLERKS/ JUNIOR ASSISTANTS

Duration: 3 Days

➢ Duties and functions of ministerial staff.
➢ Maintenance of Diary and Dispatch Registers/ Stamp Registers.
➢ Receipt of Dak and distribution thereof.
➢ Filing System and Dealing of File.
➢ Noting & Drafting.
➢ How to prepare communications vis-à-vis., letter, and D.O. letters, UO Notes, Fax and e-mails etc.
➢ Weeding out of old record
➢ Sanction of various kinds of leave & recording of entries thereof.
➢ Grant of GPF/ House Building Loans.
➢ Grant of Pension to Government servants.
➢ Computer basics- working with Windows, MS Word, MS Excel & Power Point.
TRAINING MODULE
ON
BUDGET AND TREASURY ACCOUNTS
FOR
CLERKS/ JR. ASSISTANTS

Duration: 5 days

PART-A

BUDGET

- Preparation of Nominal Rolls & maintenance of Budget Control/ Expenditure Registers.
- Scrutiny, Compilation and Consolidation of Receipt & Expenditure.
- Classification of Receipts/ Expenditure in Government Account.
- Reconciliation of Accounts with Accountant General.
- Preparation of various kinds of Pay Bills, TA Bills, LTC Bills, MR Claims and Office Expenses and other bills.
- Writing of Cash Book & safe custody of govt. money/ pledging of security by cashiers.
- Procedure for effecting purchase of store and stationery articles and issue thereof.

PART-B

TREASURY ACCOUNTS

- Objectives & Functions of the Department;
- Structure of Government Accounts and OLTIS
- General Procedure in Treasuries and e-Vitrans
- Procedure of Passing of Bills presented by DDOs and e-Salary
- Processing of PPOs/ retirements claims and e-pension.
- Maintenance of LOC record
- Preparation of GIS Accounts
- Maintenance of Accounts in Treasuries
- Personal Ledger Account.
- Report, Returns and e-Kosh
- Deposits its Kinds and Maintenance.
- Non-postal Stamps, Opium, Cash and other Valuables- Maintenance of record thereof.
- NPS/ RTI.
TRAINING MODULE ON OFFICE PROCEDURE & ESTABLISHMENT MATTERS FOR SENIOR ASSISTANTS

Duration: 4 Days

PART-A

OFFICE PROCEDURE

- Dealing of Receipts- Noting & Drafting;
- Filing System;
- Office Security- security & measures against fire risks;
- Maintenance of Registers- Reports & Returns;
- Weeding out of old record.
- Procedure for court cases.
- Computer Fundamentals- Working with Windows, MS Word, Excel & Power Point.

PART-B

ESTABLISHMENT

- Fixation of pay on promotion, revision of pay scales;
- Grant of ACP & fixation of pay thereof.
- Sanction of various kinds of leave.
- Preparation of Pension Cases.
- How to prepare memorandum for DPCs.
- Reservation in Service-How to prepare Roster Register.
- Sanction of GPF/House Loan & Advances/Withdrawals
- Maintenance of Service Record of Govt. servant & recording of entries in service book.
TRAINING MODULE
ON
TREASURY ACCOUNTS & FINANCIAL MATTERS
FOR
SR. ASSISTANTS

PART-A

Duration: 5 days

TREASURY ACCOUNTS

➢ Objectives & Functions of the Department;
➢ Structure of Government Accounts
➢ General Procedure in Treasuries
➢ Procedure of Passing of Bills presented by DDOs
➢ Processing of PPOs/retirement claims
➢ Maintenance of LOC record
➢ Preparation of GIS Accounts
➢ Maintenance of Accounts in Treasuries
➢ Personal Ledger Account
➢ Report Ledger Account
➢ Report & Returns
➢ Deposits; its Kinds and Maintenance
➢ Non Postal Stamps, Opium, Cash and other valuables- Maintenance of record thereof
➢ Introduction to all application softwares like OLTIS, e-Vitran, e-Kosh, e-Pension and e-Salary.
➢ NPS/ RTI.

PART-B

FINANCIAL MATTERS

➢ An Introduction to Planning Process in Government;
➢ Preparation of Budget & Nominal rolls;
➢ Preparation of Excess & Surrender Statements;
➢ Reconciliation of Accounts with Accountant General & diversion of funds;
➢ Procedure for effecting purchases of stock, store and stationery articles & issue thereof;
➢ Annual Physical verification of stores;
➢ How to declare store as unserviceable and procedure for condemnation.
➢ Handling of cash & writing of cash book;
➢ Audit & inspections-CAG Reports, PAC Matters and submission of replies thereof.
➢ Retention/destruction of record pertaining to Accounts;
TRAINING MODULE
ON
TREASURY FUNCTIONING AND PROCEDURE
FOR
SUPERINTENDENTS

Duration: 3 days

- Introduction about Department-Objectives & Functions
- General Procedure in Treasuries
- Structure of Government Accounts
- Awareness of Treasury/Financial Rules
- Processing of PPOs/retirement claims
- LOC Concept & Scheme
- GIS Scheme
- Accounts Maintenance in Treasuries
- Personal Ledger Account
- Report & Returns
- Maintenance of TR-9
- Deposits; its Kinds and Maintenance
- Non Postal Stamps, Opium, Cash and other valuables-Rules and Procedure
- Supervision Procedure for Second Check
- Audit Paras & Inspection Reports.
- Assembly Questions.
- NPS/ RTI.
TRAINING MODULE
FOR FOUNDATIONAL TRAINING
FOR
TREASURY OFFICERS/ DISTRICT TREASURY OFFICERS
(Direct/Promotees)

Duration: 40 days

I  Government & its Organs
  ➢ Policies & Programmes of Government.
  ➢ Organizational Set-up of Government offices
  ➢ Accountability in Administration

II  Establishment Matters
  ➢ Constitutional Safeguard in Services
  ➢ General conditions of governing Service
  ➢ Leave Rules
  ➢ Leave Travel Concession
  ➢ Medical Attendance Rules
  ➢ GPF Rules
  ➢ Record Management
  ➢ Joining Time Rules.
  ➢ CCS(CCA) Rules
  ➢ Pension Rules
  ➢ Loan & Advances to Govt. Servants
  ➢ Writing of ACR’s & its importance

III  Cash & Accounts
  ➢ Handling of Cash and maintenance of Accounts
  ➢ Writing of Cash Book
- Income Tax-deduction at source-Responsibility;
- Procedure for purchase of Stocks & Stores;
- How to prepare Pay, TA & LTC & other claims
- Planning process in Government-An introduction
- Budget Preparation/Excess & Surrender Statements

IV  **Treasury Functioning:**
- Introduction & Objective of Department
- Treasury Functioning & Procedure

V  **Computer Application**
- Computer Basics with special reference to WINDOWS;
- Working with Windows with reference to mouse handling
- Working with MS-Word
  - Creating a File
  - Editing
  - Formatting
  - Saving a document
  - Inserting Bullets
- Managing file & folders
- MS Excel and Power Point
- E-Mail handling and protocol
- Hands on Computers for running all departmental application softwares
- Audit Paras
- Assembly Questions.

VI.  **RTI ACT, 2005**
- To sensitize with concept, rationale and importance of information etc.

VII  **New Pension Scheme (NPS).**
TRAINING MODULE
ON
TREASURY FUNCTIONING AND PROCEDURE
FOR
TREASURY OFFICERS/DISTRICT TREASURY OFFICERS

Duration: 3 Days

- Introduction about Department-Objectives & Functions
- General Procedure in Treasuries
- Structure of Govt. Accounts
- Awareness of Treasury/Financial Rules and other Rules and Acts relating to Treasury Functioning
- Constitutional Provisions
- Procedural Checks
- Procedure of Passing of Bills presented by DDOs
- Processing of PPOs /retirement claims
- LOC Concept & Scheme
- GIS Scheme
- Accounts Maintenance in Treasuries
- Personal Ledger Account
- Report & Returns
- Maintenance of TR-9
- Deposits its Kinds and Maintenance
- Non Postal Stamps, Opium, Cash and other valuables-Rules and Procedure
- Supervision Procedure for Second Check
- NPS/ RTI
TRAINING MODULE
ON
COMPUTER FUNDAMENTALS & APPLICATION SOFTWARES
FOR
SUPERINTENDENTS/ TREASURY OFFICERS /
DISTRICT TREASURY OFFICERS

Duration: 3 days

➢ Computer Basics with special reference to Windows

➢ Working with windows with special reference to Mouse Handling

➢ Working with MS-Word

➢ Treasury Computerization Package

➢ OLTIS(Compilation of Accounts in Treasury)

➢ E-salary, e-Pension, e-Vitran & e-Kosh softwares

➢ Budget Disbursement software