

F.No. A-33025(19086)/4/2025-Group A- CGA/1172  
**Government of India**  
**Ministry of Finance, Department of Expenditure**  
**O/o Controller General of Accounts**  
**Room No.202, 2<sup>nd</sup> Floor, Mahalekha Niyantrak Bhawan**  
**Block-E, G.P.O Complex, INA, New Delhi-110023**

Dated: 02.07.2025


**OFFICE MEMORANDUM**

Subject: Generic Guidelines for Training of ICAS Probationers during 'On Job Training (OJT)' - regarding.

The ICAS Probationers, on completion of their trainings at AJNIFM and INGAF, are attached to Ministries/Departments for 'On the Job Training (OJT)'. Component of 'OJT' is a crucial aspect of training of young officers, which plays a pivotal role in the initial stage of their career by enhancing their real-world skills and helping them gain a deep understanding of functional competencies required for effective discharge of duties. Accordingly, the broad areas of training during attachment are indicated beneath the attachment orders.

Considering the holistic view of the roles and responsibilities of the Organization with focus on areas of functional competencies, Generic Guidelines for training of ICAS Probationers during 'On Job Training (OJT)' have been outlined and are annexed herewith. All Ministries / Departments are requested to keep in view these guidelines while formulating the workplan for the ICAS Probationers, on attachment in their Ministries/ Departments.

This issues with the approval of Competent Authority.

  
(Tripti Patra Ghosh)  
Joint Controller General of Accounts (HR)

To

All ICAS Officers for information and further needful.

**GENERIC GUIDELINES FOR TRAINING OF ICAS PROBATIONERS DURING  
'ON JOB TRAINING (OJT)'**

Reference is invited to orders issued on attachment of ICAS Probationers on 'On Job Training (OJT)', wherein broad areas to be covered during the attachment are indicated. Component of 'OJT' is a crucial aspect of training of young officers, which plays a pivotal role in the initial stages of their career by enhancing their real-world skills and helping them gain a deep understanding of functional competencies.

In this regard, Generic Guidelines for Training of ICAS Probationers during OJT have been outlined. It is requested that following areas may be covered during their period of attachment on 'OJT' to give the officers a holistic view of the roles and responsibilities of the organization.

<b>S. No</b>	<b>Areas to be covered</b>
1.	<ul style="list-style-type: none"><li>• Main features of Departmentalized Accounting Organization (Para 1.2 CAM).</li><li>• Roles and responsibilities of Pr. CCAs/ CCAs/ CAs (with independent charge) as Head of Accounting Organization in Ministries/Departments.</li><li>• Pre-Check Payment Procedures in the Central Civil Accounts Offices including expenditure control, processing of claims in PAOs through PFMS, Pre-check of bills in PAOs for payment, Processing of Nil Bill in PFMS, Electronic bill systems (e-bill) and Procedure for generation of e-sanction by Sanctioning Authority.</li><li>• Scrutiny of distribution of grant appropriations, check of re-appropriation orders and scrutiny with reference to guidelines on new service/ new instrument of service, check of classification in Accounts, Allocation of expenditure between Capital and Revenue, Grant in Aid bills, Loans and advances bills, Procurement through GeM &amp; processing of bills in GeM and post check of bills paid by Cheque Drawing DDOs.</li><li>• Types of transactions treated as Charged Expenditure.</li><li>• Procedure to be followed by Cheque drawing DDOs.</li></ul>
2.	<p>Banking arrangements.</p> <ul style="list-style-type: none"><li>• Mode of payment from Government Account</li><li>• Issue of inter-Governmental adjustment advices to RBI(CAS) Nagpur and operation &amp; clearance of the Minor Head, Reserve Bank Suspense etc.</li><li>• Agency commission payable by RBI to Banks on Government Transactions and procedure for levying penal interest on accredited Banks in relation to Government agency business including payment of interest on delayed remittances.</li><li>• Revenue Accounting: Non-Tax Revenue (NTR) Receipts.</li></ul>
3	<p>Compilation, Consolidation of Accounts and the preparation of Ledger and Summary of Balances:</p> <ul style="list-style-type: none"><li>• Preparation of Accounts and compilation of vouchers in Pay &amp; Accounts Office.</li><li>• NTRP e-receipt.</li><li>• Transfer entries.</li><li>• Departmental classified abstract, rendition of monthly accounts.</li><li>• Statement of Central Transactions (SCT) and Journal entries. Submission of material for statement No.5 of Finance Accounts.</li></ul>

4	<p>Pension</p> <ul style="list-style-type: none"> <li>• Processing of Central (Civil) Pension cases in BHAVISHYA Portal.</li> <li>• Procedure for determination and authorization of the amounts of Central (Civil) Pension and Gratuity.</li> <li>• Role of Pay and Accounts office, CPAO and Pension disbursing Banks.</li> <li>• National Pension System (NPS) / Unified Pension Scheme.</li> </ul>
5	<p>Procedures for Inter-Governmental and inter-Departmental adjustments.</p> <ul style="list-style-type: none"> <li>• Procedure for raising outward claims of inter-Departmental transactions through cash settlement.</li> <li>• Procedure for adjustment of outward claims received from other PAOs through cash settlement.</li> <li>• Procedure for direct booking of expenditure by agent Ministry/Department based on letter of authorization (LOA) issued by the functional Ministry.</li> <li>• Payment of loans, Grants-in-aid etc. to States by Central Government and repayment of loan, payment of interest to central Government by the States.</li> <li>• Transaction related to payment of loans / grants by central Government to Union Territory Governments (with Legislature).</li> </ul>
6	<p>Recoveries, Payment and Accounting functions arising in respect of Central Government employees sent on Foreign Service/Deputation on foreign service basis.</p> <ul style="list-style-type: none"> <li>• Pension / Leave Salary contributions and maintenance of register of recoveries of foreign service contributions.</li> </ul>
7	<p>Loans, advances, grants-in-aid, guarantees and investments.</p> <ul style="list-style-type: none"> <li>• Guarantees given by Central Government and accounting of guarantees.</li> <li>• Treasury Single Account (TSA) system and Central Nodal Agency (CNA) Implementation under Central Sector Schemes.</li> <li>• Single Nodal Account (SNA) implementation under the Centrally Sponsored Schemes (CSS).</li> </ul>
8	<p>Appropriation Accounts (Civil)</p> <ul style="list-style-type: none"> <li>• Concept and Scope and different stages of Head-wise appropriation Accounts.</li> <li>• Signing of the Head-wise Appropriation Accounts by the Chief Accounting Authority.</li> </ul>
9	<p>Finance Accounts</p> <ul style="list-style-type: none"> <li>• Finance Accounts of Union government and form of Finance Accounts.</li> <li>• Certification of Finance Accounts.</li> </ul>
10	<p>Bank reconciliation-Expenditure accounts transactions</p> <ul style="list-style-type: none"> <li>• Scrutiny of payment and receipt Scrolls and entry of scrolls / challans in PFMS.</li> <li>• Receipt and scrutiny of put-through statement by Pr. Accounts Office and its accounting.</li> <li>• Handling of March residual transactions.</li> </ul>

11	<ul style="list-style-type: none"> <li>• Internal Audit of the Departmental Accounts Organizations.</li> <li>• Role of Internal Audit Functions</li> <li>• Concepts of Compliance audit and Scheme Audit</li> </ul>
12	<ul style="list-style-type: none"> <li>• Budgeting, its formulation and execution.</li> <li>• Preparation of estimates of Non-Tax Revenue (NTR) Receipts and Expenditure Profile Statements.</li> <li>• Preparation of Detailed Demands for Grants (DDGs) and preparation of Supplementary Demands for Grants (SDGs).</li> <li>• Re-appropriation of Funds.</li> </ul>
13	<ul style="list-style-type: none"> <li>• Period of preservation of records in electronic or physical form maintained by the Departmentalized PAOs.</li> </ul>
14	<ul style="list-style-type: none"> <li>• Visit of PAOs to understand their problems and challenges in the concerned PAOs.</li> </ul>

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