

No.60015/1/2010/Trg. Policy/MF.CGA/Gr. B/127

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

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Dated: 31<sup>st</sup> May, 2012

**OFFICE MEMORANDUM**

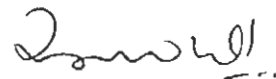
Sub: Training Policy for Group B and C officials in the Indian Civil  
Accounts Organisation.

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In furtherance of the National Training Policy 2012 approved by the Government and circulated by DoPT for adoption by Ministries/Depts., this office had reviewed the training requirements for Group B and C officials of the Central Civil Accounts Service. After consultation and based on the National Training Policy, 2012, a "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.



(SONALI SINGH)

Jt. Controller General of Accounts

To

Pr.CCAs/CCAs/CAs of all Ministries/Departments

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

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**Sub: Training Policy for Group B & C officials in the Indian Civil Accounts Organisation**

**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 overstressed. 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 behaviour 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 2<sup>nd</sup> Administrative Reforms Commission (ARC), in its 10<sup>th</sup> 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 2<sup>nd</sup> ARC.

2.2. The National Training Policy (NTP) 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 Organisations 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.

3.2 But while CCAS officers and staff have received training and improved their functional capabilities and skills to shoulder their responsibilities effectively there are certain constraints within which the present system is functioning and which this training policy aims to address. For instance, there is no well-defined mechanism to measure the efficacy of the training programmes and the results of such programmes. Often there is no whole hearted participation to derive the maximum benefit of the training session(s) as most of the participants find that training has been thrust upon them. Funds available to the Pr. CCAs/CCAs/CAs for training are insufficient; selections for training are not objectively determined and there is no system in place for objective feedback obtained from participants of various training programmes. INGAF also has several constraints to effectively address all the training needs of the Organisation at the level of Group B and C officers and staff.

### **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 NPT2012, 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 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 benchmark 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, in service and refresher/certification courses 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. Short duration refresher courses as well as certified courses, would help broaden the knowledge base and allow for professionalization of the cadres as well as specialization in areas of interest which can be leveraged for the overall benefit and interests of CCAS.

## **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 other than IT & Internal Audit include:

### **I. Core Competencies (for Accountants)**

- (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 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, Leave Rules, TA Rules etc.;
- (vi) Works/Supply/Revenue Accounting;
- (vii) Budgeting and Accrual Accounting;
- (viii) Banking issues-reconciliation of revenue etc.

## **II. Core Competencies (for Accountants and AAOs)**

- (i) Knowledge of Office Procedure;
- (ii) Work culture and Ethics;
- (iii) Written communication skills;
- (iv) Parliamentary procedure;
- (v) Right to Information Act;
- (vi) Disciplinary proceedings/vigilance cases;
- (vii) Action Taken Reports.

## **III. Core Competencies (for AAOs, AOs/Sr. AOs on promotion)**

- (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) Disciplinary proceedings/vigilance cases.

## **7. Core Competencies in IT**

7.1 In so far as IT is concerned , in addition to the dimension of various grade based levels, viz. LDC/Accountant/ Sr.Accountant/AAO/AO/Sr.AO, the field staff can also be categorized into following categories –

- (i) Staff not presently engaged in any IT related work, but which needs to be trained in IT;
- (ii) Staff using IT applications other than CGA (e.g. COMPACT, e-Lekhaetc) and any accounting applications. This would include staff using general word processing, spreadsheets, power-point etc.;
- (iii) IT staff using CGA applications and other ministry-developed accounting applications;

- (iv) Field IT staff serving as key resource persons and IT support personnel. This staff is a subset of the category (iii) above but with higher skill set and IT competencies;
- (v) Specialized staff in field and ITD/HQs engaged in IT applications development and implementation.

7.2 At the minimum level all Group B and C officers and staff [including staff in categories (i) and (ii) above] should have skills / competencies and basic knowledge in following -

- (i) Knowledge of COMPACT and e-lekha systems;
- (ii) Basics of IT systems hardware and software ;
- (iii) Basics of word processing, excel spreadsheets and powerpoint for presentation preparation skills ;
- (iv) Basics of database, data management and reporting skills;
- (v) Basics of Networking including networking hardware, VPN etc. ;
- (vi) IT Act and electronic commerce including e-payments and e-receipt systems ;
- (vii) IT systems security concepts;
- (viii) Computer virus and management ;
- (ix) Basics of Internet and Web Technology ;
- (x) Concepts in IT systems controls and auditing.

7.3 In addition to these basics skills and competencies in IT issues, the organization needs to nurture and develop other competencies and skills for the IT engaged staff. A suggested model is at Annexure A.

## **8. Core Competencies for Internal Audit**

- (i) Auditing- objectives, scope principles concepts
- (ii) Classes of audit statutory audit, internal audit, Government audit, management audit, social audit, environment audit
- (iii) Techniques of audit physical inspection, observation, inquiry, confirmation, analytical procedures, selection of audit techniques
- (iv) Audit sampling, sampling risk, statistical sampling, sample size and determining sample size, sampling in various situations



- (v) Internal controls and internal audit, evaluation of internal controls, internal control framework
- (vi) Concept of professional ethics
- (vii) Auditing standards – IIA Standards on Internal Audit
- (viii) Report writing
- (ix) Relationship between internal and external audit

## **9. Training to be mandatory**

9.1 As per the recommendations of the CGAR which have been duly accepted by the Government, induction and mid-career training have been made mandatory for all Group B officers for confirmation in service as also for subsequent promotions. In compliance of these recommendations, the office of the Controller General of Accounts has issued O.Ms. dated 8 March 2011 and 5 Dec 2011, making induction training and mid-career training mandatory for all Group B officers in order to meet the requirements of their capacity building, promotion and postings as also the instructions of Department of Personnel & Training (DoPT) for writing Annual Performance Appraisal Report (APAR).

9.2 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.

9.2 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.

## **10. Induction Training at the time of initial appointment/promotion**

10.1 At the time of initial appointment and promotion, successful completion of induction training with suitable bench mark in the final evaluation is made essential. Those who do not complete the induction training programme successfully would not be allowed to draw their increment in the post till they obtain such standards prescribed in the evaluation methodology. For this purpose, the number of opportunities to be provided would be as prescribed from time to time.

10.2 Accordingly, Accountants would have to undergo induction training on appointment which would be mandatory for confirmation. Likewise, induction

training for AAOs as well as AOs on promotion would be mandatory for drawing increments in the grade.

## **11. In service/Mid career training programme**

11.1 In the case of Accountants in service/mid-career training would be every five years. In the case of AAOs and AOs/Sr. AOs also, the in service training should be held after every five years. In the case of AAOs, they would be required to undergo at least two mandatory trainings prior to their promotion as AO.

11.2 For the AAOs and AOs, the in service/mid-career training shall also be mandatory. Successful completion of the mid-career training programme with the prescribed bench mark in the evaluation methodology is essential for grant of next promotion. These mandatory provisions will give the necessary impetus to the training programmes so that the results will be visible for better service and delivery.

11.3 The mandatory in service/mid-career training programmes required under the policy would be separately formulated and notified by the Controller General of Accounts

11.4 The AAOs who have already undergone the two month training at NIFM on Internal Audit and Controls, and the AAOs/ AOs/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.

11.5 In order that the provisions of mandatory training do not place any official at an undue disadvantage in relation to his promotion due to the length of service already rendered by the official in different grades and/or administrative exigencies beyond his/her control, suitable transitional arrangements may be separately formulated by this office.

## **12. Refresher courses and certification courses:**

12.1 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 on a regular basis and officials would be nominated for these depending on their interest and aptitude.

12.2 A scheme has already been introduced to encourage Group B officers to acquire domain specific skills by reimbursing examination fees in respect of several professional/certificate courses (Annexure B) on successfully qualifying/passing the exam and as per prescribed terms and conditions.

### **13. Nodal Authority**

13.1 The training policy, formulated through a consultation process, in the office of Controller General of Accounts will be in force for the next five years.

13.2 The office of the Controller General of Accounts will be responsible for nominating officials for these training programmes.

13.3 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 responsible for delivery.

### **14. Institutional linkages**

14.1 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

### **15. Funding**

15.1 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 from 2012-13.

15.2 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.

**16.** The above provisions may be brought to the notice of all Group B and C officials of the CCAS working in the respective Ministries/Departments.

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## Annexure A

Category	Content and Depth of Training Program		
	Basic	Intermediate	High
a) Field personnel / Operational users of CGA applications	<ol style="list-style-type: none"> <li>1. e-payment</li> <li>2. e-commerce</li> <li>3. IT Act provisions</li> <li>4. Network</li> <li>5. Hardware</li> </ol>	<ol style="list-style-type: none"> <li>1. Internet</li> <li>2. MS Word</li> <li>3. MS Excel</li> </ol>	<ol style="list-style-type: none"> <li>1. COMPACT/e-lekha</li> <li>2. Ministry applications</li> </ol>
b) Key Resource Persons / IT Support Staff		<ol style="list-style-type: none"> <li>1. Trainer skills</li> <li>2. MS Office Tools</li> <li>3. Networking</li> <li>4. Hardware</li> <li>5. Database</li> <li>6. Trouble shooting</li> <li>7. Software testing</li> <li>8. Software audit</li> </ol>	<ol style="list-style-type: none"> <li>1. COMPACT/e-lekha</li> <li>2. Internet</li> <li>3. e-payment</li> <li>4. IT Act</li> <li>5. e-commerce</li> <li>6. Ministry applications</li> </ol>
c) Specialized IT staff including ITD HQ personnel		<ol style="list-style-type: none"> <li>1. Hardware</li> <li>2. Database</li> <li>3. Web Technology</li> <li>4. Business Intelligence Tools</li> <li>5. Software Life Cycle (SDLC approach)</li> </ol>	<ol style="list-style-type: none"> <li>1. COMPACT/e-lekha</li> <li>2. Internet</li> <li>3. e-payment</li> <li>4. Trainer skills</li> <li>5. IT Act</li> <li>6. e-commerce</li> <li>7. MS Office Tools</li> <li>8. Networking</li> <li>9. Trouble shooting</li> <li>10. Software testing</li> <li>11. Software audit</li> <li>12. Software Project Management</li> <li>13. Strategic Planning</li> <li>14. Digital Technology</li> </ol>

Category	Skills / Competencies Desired
Field personnel /Operational users of CGA applications, other accounting applications	Use of COMPACT/e-lekha, disaster recovery, Internet, e-payment. e-commerce, IT Act provisions, Word, Excel, Network basics, VPN, virus management, Hardware basics, ministry applications operational use
Key Resource Persons / IT Support Staff	Trainer skills in COMPACT/e-lekha / ministry applications, disaster recovery and contingency planning, Internet, e-commerce, IT Act provisions, MS Office tools, Networks including VPN, Databases, Hardware, Trouble shooting, testing of applications, system audit etc.
Specialized IT staff including ITD HQ personnel	Software project management, Strategic Planning, Digital technology, Database, Networking, testing of applications, trainer skills, system audit, web technology, Operating Systems and Platforms, Business Intelligence tools, database mining, disaster recovery and contingency planning, Software Life Cycle (SDLC approach), MS Office tools, IT Act provisions.

No. A.33011(2)/2010/Gr. A/1188  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
LokNayakBhawan  
Khan market, New Delhi

Dated: 30th August, 2011

OFFICE MEMORANDUM

Subject: Acquisition of professional qualifications - reimbursement of Exam fees amendment regarding.

Reference is invited to this office Memorandum of even no. (666) dated 20.05.2011 regarding reimbursement of examination fees on acquisition of professional qualification.

2. It has been decided that after the words "ministry." in para 4 of the said OM, the line "In case of officers who are on deputation, reimbursement shall be made by the respective Pr.CCA / CCA / CA or CGA office, where the officer was posted prior to proceeding on deputation." shall be inserted.

3. This has an approval of competent authority.

-sd-

(Amitabh Tripathi)

Dy. Controller General Accounts

To

Pr.CCAs/CAs/Dy.CAs of all Ministries/Departments

Copy to :-

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- ii) PS to Addl. CGA (SMK)
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- iv) Standard distribution in O/o CGA, New Delhi.
- v) ITD Section for uploading on CGA website.

No. A.33011(2)/2010/Gr. A/666  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
LokNayakBhawan  
Khan market, New Delhi

Dated :- 20th May, 2011

OFFICE MEMORANDUM

Subject: Acquisition of professional qualifications – reimbursement of Exam fees regarding.

In view of the need for capacity building and continuous professional education, it has been decided to encourage officers to acquire appropriate domain specific skills. Accordingly Group 'A' and Group 'B' officers of the Indian Civil Accounts Organisation will be entitled for reimbursement of exam fees in respect of the following professional course:

- i) Certified Information System Auditor (CISA) offered by information systems Audit and Control Association (ISACA)
- ii) Certified Internal Auditor (CIA) offered by The Institute of Internal Auditors (IIA)
- iii) Certified Government Auditing Professional (CGAP) offered by The Institute of Internal Auditors (IIA)
- iv) Chartered Accountant (CA) qualification offered by The Institute of Chartered Accountants of India
- v) ACCA Qualification offered by the Association of Chartered Certified Accountants (ACCA)
- vi) Chartered Management Accountant qualification offered by the Chartered Institute of Management Accountants (CIMA)
- vii) Cost Accountant qualification offered by the Institute of Cost and Works Accountants of India (ICWA)
- viii) Certified Financial Analyst (CFA) qualification offered by the CFA Institute



2 The reimbursement of exam fees in respect of the above mentioned courses would be admissible subject to the following conditions:-

i. The reimbursement of fees will be on a one-time basis, irrespective of the number of times the officer appears for the exam. The reimbursement would be only after they qualify/pass the examination and produce the relevant certificate of passing along with the request for reimbursement.

ii. The amount so reimbursed will be repaid by the officer if he/she leaves the service within 3 years from the date of reimbursement of the costs.

iii. After the completion of the above mentioned courses, if any officer wishes to obtain membership and pay annual subscription charges for the membership of the concerned Institute/Society/Association the same will not be reimbursed.

iv. Student membership fee payable to the institutions offering the above courses would not be reimbursable.

v. The practical training period required for any of these courses could be sanctioned as leave of the kind due (including study leave) on case-to-case basis, if available to the credit of the participants.

vi. When the officer has got the reimbursement of registration fee/examination fee he will not be entitled for lump sum incentive available on passing intermediate/final examination of the Institute of Chartered Accountants of India, Institute of Cost & Works Accountants of India and Institute of Certified Financial analysts of India under the Govt. of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) OM No.1/2/89-Estt. (Pay-I) dated 9th April 1999.

3. Prior Permission of the competent Authority under the CCS (Conduct) rules, 1964 will be obtained before actually joining any of the courses mentioned above.

4. The reimbursement as per the terms and conditions of this OM shall be made by made by the respective Pr.CCA/CCA/CA of the concerned ministry.

5. The scheme will come into effect from the date of the issue of this Office Memorandum.

6. This issues with the concurrence of Ministry of Finance (Department of Expenditure) vide their Dy. No. 47099/FS&SE/11 dated 24.03.2011.

7. Hindi version will follow.

-sd-

(Amitabh Tripathi)  
Dy. Controller General Accounts

To

Pr.CCAs/CAs/Dy.CAs of all Ministries/Departments

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