

(SYLLABUS FOR TRAINING OF P.O. AND R.M.S. ACCOUNTANTS

I. At HPO/HRO (1 ½ weeks)

- i) Maintenance of Service books and service rules.
- ii) Maintenance of leave accounts.
- iii) Preparation of increment certificate and absentee statements.
- iv) Preparation of Establishment pay bills and supplementary bills.
- v) Maintenance of cash book and cash abstract.
- vi) Issue of LPCs.
- vii) Assessment of Income Tax.
- viii) Maintenance of Security bond register.
- ix) Audit objection and Audit Returns.
- x) Maintenance of GPF Ledger, Calculation of interest and final settlement of GPF Ledger, Calculation of interest and final settlement of GPF Accounts.
- xi) Maintenance of Records connected with Bank and Treasury transaction.

II. At Divisional Office (1 week).

- i) Preparation of Budget Estimates and control over expenditure in the Division, under various Heads.
- ii) Scrutiny of acquittance rolls – Memorandum of disbursement of pay and allowances – Scrutiny or NPC Bills.
- iii) Processing and settlement of Pension cases.
- iv) Matter relating to fixation of pay.
- v) Maintenance of OTA Ruling.
- vi) TA/LTC/CEA etc – Scrutiny and sanction.
- vii) Advance and Loans – Ruling and processing and issue of sanction.

III. Attachment to Director Postal Accounts (1/2 week).

- i) Postal Accounts – Classification of accounts, transfer entry, compilation of Accounts, BPO Statements, BRL Stamp adjustments, control ledger accounts for short term loan and Register of other Deposits.
- ii) Book: Preparation of Circle abstract compilation of material for Appropriation accounts.
- iii) Account Current: Important transaction with Military, Railways and other departments, transaction relating to drawing from and remittance to Bank and reconciliation statements thereof.
- iv) Pension: Processing of pension cases and issue of pension payment order, adjustment of PLI recoveries from pension payment. Adjustment of pension paid on behalf of other departments viz. Railways etc.
- v) GPF: Maintenance of GPF Accounts with special reference to the settlement of un-posted items.