

### **3. TRAINING**

#### **3.12 10 days Training and syllabus -Approval for Deputy Block Development Officers in Rural Extension Training Centre**

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Rural Development (E5) Department

G.O. (2D) No.18

Dated : 18.02.1991

Read :

From the Commissioner of Rural Development, letter No.141696/90/35A,  
Dated:25.1.91

#### **ORDER**

The Deputy Block Development Officers have been newly empowered to Pre-Check all the vouchers and render assistance to the Block Development Officers in the settlement of bills. The Deputy Block Development Officers should be fully conversant with the matters relating to audit and accounts connected with the different schemes for undertaking the Pre-Checking of Vouchers. The Commissioner of Rural Development has therefore stated that it is essential to give short term training course for 10 days to the Deputy Block Development Officers in Rural Extension Training Centres, to make them conversant with all matters connected with the work relating to the Pre-Checking of vouchers relating to Development Schemes.

2. The Government after careful consideration, accord permission for the conduct of 10 days training programme to the Deputy Block Development Officers in the Rural Extension Training Centres. The Government also approve the syllabus as detailed in the Annexure to this order for the Training of Deputy Block Development Officers.

3. The Collectors are requested to co-operate and render necessary assistance for the effective training of the Deputy Block Development Officers.

(By order of the Governor)

**S. NARAYAN**  
SECRETARY TO GOVERNMENT

**ANNEXURE**

**SYLLABUS FOR TRAINING TO DEPUTY BLOCK DEVELOPMENT OFFICERS**

**1. Duration of the Course:**

(a) Campus working	:	7 Days @ 7 hours/Day=49Hrs.
(b) Panchayat Union Office (Block Placement)	:	3 Days
Total		<u>10 Days</u>

**2. Campus Training in Rural Extension Training Centres:**

Major Subjects

I Schemes	:	9 Hours
II Accounts		
(a) Panchayat Union accounts	:	11 Hours
(b) Works Accounts	:	19 Hours
III Audit	:	<u>10 Hours</u>
Total	:	<u>49 Hours</u>

**Break up details with hours allotted to each subject:**

I Schemes		Hours allotted
(1) Panchayat Union and State Programmes:		
(a) Village works Programme	:	1 Hours
(b) Surplus funds of Panchayats and Panchayat Unions.	:	1 Hours
(c) Rural Basic Services	:	2 Hours
(2) Central Schemes:		
(a) I.R.D.P.	:	1 Hour
(b) J.V.V.T.	:	3 Hour
(c) TRYSEM		
(d) DWCRA		
(e) M.A.P.P.		1 Hour
(f) Bio gas		
(g) Chula		
(h) C.R.S.D.		
Other Welfare Schemes.		<u>9 Hours</u>

**B. Accounts:**

**I. Panchayat Union Accounts**

(1) Introduction to Accounts and Audit		1 Hour
(2) Functions of the Panchayat Union.		

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(3) Various Accounts of the Panchayat Union	
(a) Funds:	
- Government accounts	
- General Fund Accounts	
- V.P.C.	
- Education Fund	
- Provident Fund	
- Noon meals Account	
- Panchayat Development Account I & II	1 Hour
(b) Revenues of the Panchayat Union – realization and remittance in the Treasury	
(c) Payment – Preparation of cheques etc.	
(d) Maintenance of cash books and subsidiary registers.	1 Hour
<b>(4) Village Panchayat Consolidated Fund:</b>	
(a) Abstract of transactions	
(b) Cash books – Pass books – Pay order – Passing of Pay order	
(c) Closing of daily accounts	2 Hours
(d) V.P.C. Ledger I & II	
(e) Monthly Accounts, Annual Accounts.	
<b>(ii) Plan and Estimates:</b>	
(1) Preparation of estimates	
(2) Technical sanction	
(3) Administrative sanction	(1 Hour)
(4) Revised estimate	
(5) Supplemental estimate	
<b>(iii) Scrutiny of estimates</b>	
(1) Group houses	
(2) Panchayat Office building	
(3) School building	
(4) Community Centre building	
(5) Rice Godown	
(6) Sinking of new well	
(7) Deepening of well	
(8) Extension of pipe line	
(9) G.L.R.	
(10) Jeevan dhara well	

- (11) Minor irrigation tanks
  - (a) Strengthening and improvements of bunds
  - (b) reconstruction of sluice
  - (c) desilting of tank
  - (d) standardisation of tanks

**(5) Panchayat Union General Funds:**

- (a) Statutory and non-statutory gants
  - (b) Budget – Preparation – approval – outside sanction – excess over budget estimates – ratification – revised estimates – final modified appropriation.
- (1 Hour)

**(6) Deposit and Advance:**

- (a) Various deposits – refund of deposits - lapsed deposit register
  - (b) Advance recoverable register – Personal advances – Other advances – recovery of advances and procedure.
- (1 Hour)

(7) Maintenance of various registers in Panchayat Unions (1 Hour)

**(8) Functions of –**

- (1) Cashier ; (2) Accountant ;
  - (3) Manager; (4) Works Assistant ;
  - (5) Union Overseer & (6) Union Engineer – in maintaining several registers connected with accounts and works
- (2 Hours)

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11 Hours

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**II. Works Accounts:**

**(i) Engineering terms and definitions:**

- (1) Schedule of rates
  - (2) M.D.S.S.
  - (3) Data
  - (4) R.M.R. Quarry Chart
  - (5) Lead and Lift
  - (6) M.A.S. Account
  - (7) Road Metal Statement
  - (8) Adequacy calculation cement and steel
  - (9) Engineering stock
- ( 2 Hours)

**(12) Roads:**

- (a) formation of roads
- (b) gravelling

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- (c) Metalling
- (d) Black Topping
- (e) Construction of differente types of culverts
- (f) Road dams
- (g) piped causeway
- (h) retaining wall
- (i) flood protection wall

(13) Other types of works (4 Hours)

**(iv) Contracts:**

- (1) Schedule Contract
- (2) Piece work contract (1 Hour)
- (3) Lump sum contract

**(v) Tender:**

- (1) Tender rules (1 Hour)
- (2) Tender register
- (3) Comparative statement
- (4) Work Order (1 Hour)
- (5) Agreement
- (6) Measurement
- (7) Measurement book
- (8) Check measurement (1 Hour)
- (9) Super check
- (10) Contract Certificate
- (11) Scrutiny and passing of bills
- (12) Part bill
- (13) Final bill
- (14) Recovery and adjustment of advances (4 Hours)
- (15) Completion report
- (16) Work slip
- (17) Contractor Ledger

**(vi) Departmental supplies:**

- (1) Rules for the purchase of materials
- (2) Departmental execution of works (4 Hours)
  - (a) issue of materials
  - (b) stock account of materials
  - (c) N.M.R.
  - (d) Payment of wages

- (e) settlement of accounts
- (f) adjustment of advances
- (g) registers to be maintained

**(vii) Closure of work files and check slip**

(1 Hour)

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19 Hours

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**III. Audit :**

- (1) Principles of audit
- (2) Different kinds of audit
- (3) Checking of records and registers
- (4) Scrutiny of files including work files, tender files, auction files etc.
- (5) Preparation of audit report
- (6) Review of audit report
- (7) Surcharge and disallowance rules
- (8) Preparation of replies to audit objection.
- (9) Procedure of settlement of audit objection.
- (10) High level committee for the settlement of audit objection.

(1 Hour)

(3 Hours)

(1 Hour)

(1 Hour)

(2 Hours)

(1 Hour)

(1 Hour)

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(10 Hours)

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