

**GOVERNMENT OF MANIPUR
STATE ACADEMY OF TRAINING
MANIPUR**

NOTICE

Imphal, the 12th January, 2026

No. ACCT-S-3/1/2025-SAT-SAT: In pursuance of the approval of the Department of Administrative Reforms, Government of Manipur vide letter No. TRNG-3/2/2025-AR-AR dated 5th January, 2026, it is hereby informed that the existing syllabus is revised and course duration is extended from 3 to 3 and ½ months under the Scheme of State Accounts Training conducted by the State Academy of Training, Manipur. Revised Syllabus is given as Annexure, and will be effective with effect from the 91st Batch of State Accounts Training and until further orders.

Sd/-

(Paulunthang Vaiphei)
Director General,
State Academy of Training, Manipur

Imphal, the 12th January, 2026

Memo No. ACCT-S-3/1/2025-SAT-SAT:

Copy to:-

1. Staff Officer to Chief Secretary, Government of Manipur.
2. All Administrative Secretaries, Government of Manipur.
3. Principal Accountant General, Manipur
4. Secretary, Manipur Public Service Commission, Manipur.
5. Deputy Commissioner, Manipur
6. Guard File/Order Book.



(Md. S. Daulat Khan)
Additional Director,
State Academy of Training, Manipur

The following papers are to be implemented w.e.f. the 91st Batch of State Accounts Training:-

Paper No.	Subject	Full Marks	Pass Marks
Paper –I	FRSR (Theory)	100	40
Paper –II	FRSR (Practical)	100	40
Paper –III	Civil Codes(Theory + Practical)	100	40
Paper –IV	Book Keeping	100	40
Paper -V	IT & e- Governance (Theory + Practical)	100	40
Paper-VI	CPWA Code (Theory + Practical)	100	40



SYLLABUS FOR 3 ½ MONTHS STATE ACCOUNTS TRAINING
CONDUCTED BY
STATE ACADEMY OF TRAINING, MANIPUR

Paper	Topics	Syllabus
I (Theory)	Fundamental Rules and Supplementary Rules (FR&SR)	(i) Definitions- FR 9(4), (5), [6(a)], [6(A)], (7), (9), (10), (12), (13), (18), (19), [21(a)], (22), (23), (24), (25), (27), (28), (30), (31), (32). (ii) Pay - Fixation of pay under FR, Under MS(RP) Rules, 2010 & MS(RP) Rules, 2019 (iii) Grant of Financial Upgradation under the scheme of ACP/MACP (iv) Grant of Increments under FRs – 24 and FRs -26 (v) Addition to Pay (vi) Combination of Appointments (vii) Retirement (viii) Foreign Service (ix) Records of Service (Maintenance of service Book) (x) MCS(Leave) Rules, 1979 and as amended from time to time. (xi) MCS(Pension) Rules, 1977 and as amended from time to time. (xii) Civil Services (Joining time) Rules, 1979 (xiii) TA Rules (xiv) NPS/UPS
II (Practical)	Fundamental Rules and Supplementary Rules (FR&SR)	(i) Pay fixation. (ii) MCS(Leave) Rules, 1979. (iii) MCS(Pension) Rules, 1977. (iv) NPS/UPS (v) Civil Services (Joining time) Rules, 1979 (vi) Calculation of T.A.
III Theory + Practical)	Civil Accounts Code (CAC)	1. Overview of Central Treasury Rules (CTRS) (i) Working of Treasury - Part – II of CTRs (ii) Handling of Government Money (iii) Withdrawal from Govt. Accounts (iv) Personal Claims- (v) Contingency Bills (vi) Pension Payment (vii) Purchase of Store (viii) Special Rules for Bank Treasury (ix) Overview of bills (expenditure) and challans (receipts)

		<ol style="list-style-type: none"> 2. General Financial Rules- 2017 (GFRs – 2017) <ol style="list-style-type: none"> (i) Budget Formulation and Implementation (ii) Preparation and presentation of Govt. Accounts - (iii) Procurement of Goods & Services (iv) Establishment (v) Permanent Advance or Imprest 3. Delegation of Financial Powers Rules, 1995 4. Income – Tax computation 5. Tax Deduction at Source under GST 6. General Provident Fund 7. State Government Employees Group Insurance scheme
IV (Theory & Practical)	Book Keeping & Accountancy	<ol style="list-style-type: none"> (i) Introduction to Book keeping and <u>Accountancy</u>, Accounting Terms, Principles and Bases (ii) Theory of Double Entry system (iii) Rules for Debit and Credit. (iv) Books of Original entry; Accounting Goods and Services Tax (GST) (v) Posting to Ledger Accounts and their balancing; Trail Balance (vi) Simple Cash Book; Double Column Cash Book with Cash and Bank Column; posting of Cash Book and Petty Cash Book (vii) Accounts of Not- for-profit Organizations (Concepts of Receipts and Payments Account and income and Expenditure Account) (viii) Transactions in the bank pass book; Remittance Book, Bank Reconciliation Statement.
V (Theory & Practical)	IT & e-Governance	<ol style="list-style-type: none"> (i) IT & its application to Governance (ii) Ms- word/ Ms-Excel/PowerPoint etc.
VI (Theory & Practical)	CPWA Code	<ol style="list-style-type: none"> (i) Extent of Application of CPWA Code, Definitions, General outlines of system of Accounts, Relation with Accounts Officer, Appropriation, Cash, Store, Transfer Entries, Works Accounts, Accounts Procedure for lump sum contracts, Suspense Accounts, Deposits and Non-Government works. (ii) Types of Government Accounts, Basic ideas of 6 tiers Head of Accounts. (iii) Receipt and Expenditure. (iv) Practical studies on preparation of Running Accounts Bill.