

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)-I
MAHARASHTRA, MUMBAI-400 020

No. Admn-I/Exam/Incentive_Sr. Acctt./77

Date: 21-04-2025

CIRCULAR

The Incentive Examination for Senior Accountants and Assistant Supervisors who have not passed the Incentive Exam as Sr. Accountant is scheduled to be held on 29-04-2025 from 11:00 A.M. to 01:00 P.M. The details of examination are as under:

Sr. No.	Name of Exam	Date & Time of Exam	Name of Paper
1.	Incentive Exam for Sr. Accountants	29-04-2025 11:00 AM to 01:00 PM	Finance & Government Accounts

The Senior Accountants in Pay Level 6 with one-year continuous service in the grade on the first of the month in which the exam is scheduled to be held i.e. as on 01-04-2025 are eligible to appear in the examination. Further, the Assistant Supervisors in Pay Level 7 who have not passed the Incentive Exam while serving as Senior Accountant are also eligible to appear for the examination. The candidates securing 50% marks and above would be granted one advance increment in their respective pay level of Sr. Accountant/Asstt. Supervisor with effect from the 1st of the month in which the examination is held i.e. 01-04-2025.

The examination will be conducted as per the revised syllabus mentioned in Circular No. 02 of 2024 issued by the Headquarters' Office vide letter No. 237/03-Exam/Syllabus Revision/2024 dated 12-07-2024 in accordance with the instructions/guidelines mentioned in Circular No. 01 of 2024 issued by the Headquarters' Office vide letter No. 15/15-Exam/Exam Conducting Centrally/2023 dated 17-01-2024. **(copies enclosed)**

The eligible candidates who intend to appear for the above-mentioned examination should submit their applications in the enclosed prescribed format to Admn-I Section on or before 22-04-2025.

Sd/-
Sr. Accounts Officer /Admn-I

No. Admn I/Exam/IE for Sr. Acctt. /2025/77-A

Date: 21-04-2025

Copy forwarded for information and necessary action to:-

1. Secretary to the Principal Accountant General
2. Stenographer-II to Group Officers
3. Sr. Accounts Officer/EDP (SG). He is requested to upload the circular on Office Website.
4. All Assistant Accounts Officers/Supervisors. They are requested to bring the contents of the circular to the notice of staff working under them and ensure that the applications of willing officials reach Admn-I Section on or before 22-04-2025 positively.
5. Senior Accounts Officer/Record-II for circulation.
6. Guard file/Spare copies (for Notice Board).


Sr. Accounts Officer/Admn-I

Encl: As above

6/C

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI**

EXAMINATION WING

Circular No. 01 of 2024

(For IA&AD only)

No. 15/15-Exam/Exam Conducting Centrally/2023

Dated: 17/01/2024

To

All Heads of Department of IA&AD offices
DG (Staff)/DG (HQ)
(As per standard e-mail list)

Sub: Conducting four categories of departmental examinations centrally

Madam/Sir.

The Competent Authority has decided to conduct the following examinations centrally by Examination Wing of Headquarters office on offline mode w.e.f. 1st July 2024 as per the examination cycle mentioned in C&AG's MSO (Admn.) Vol. I.

- a) Departmental Examination for Auditors/Accountants (twice in a year i.e. February and August)
- b) Incentive Examination for Sr. Auditors/Sr. Accountants (once in a year i.e. April)
- c) Preliminary Examination for SAS Examination (once in a year i.e. January)
- d) Departmental Examination for 12th pass MTS (once in a year i.e. September)

2. The schedule for the examinations will be decided and circulated by the Exam Wing. The question papers and answer keys of these exams will be provided by Exam Wing to all field offices. Examinations will be held at field offices as is being conducted at present.

3. These examinations will follow the exam pattern outlined in Circular No.01 of 2022 dated 06.01.2022 regarding change of pattern to MCQ in Departmental Examinations and clarification(s) subsequent to change of pattern to MCQ in all departmental examinations which are being conducted locally by HoDs issued vide Circular No.10 of 2022 dated 24.03.2022. The specifications of these examinations are as follows:

- a) The pattern of these examinations generally will be MCQ based. However, wherever there is testing of Language Skills in English/Hindi/Other Indian Languages, it is to be continued in the existing pattern of descriptive mode. If practical will be conducted on computer. Books are not allowed in these examinations.

- 9/c
- b) The duration of the examinations will be of two hours. The number of questions for each paper based on the MCQ pattern will be 100, except Paper-I of Preliminary Examination for SAS Examination and IT practical of Departmental Examination for Auditors (all branches). Paper-I of the preliminary exam is divided into two sections. Section-I (General English/General Hindi) will be in conventional mode and Section-II (Constitution of India) will be MCQ based, both sections carry equal weightage of 50 marks.
- c) Pass and exemption marks will be 45% in each paper except Incentive examination for Sr. Auditors/Sr. Accountants. Pass marks in Incentive Examination for Sr. Auditors/Sr. Accountants is 50%.
- d) The existing valuation system (Circular No. 09 of 2008, which is revised from time to time) will continue till the examinations are in offline mode. For Preliminary exam for SAS exam, the evaluation would continue as it stands now i.e. valuation of the Preliminary Exam for SAS Exam is to be done in respective field offices. Every answer of IT practical may be saved in a separate file and for valuation, file(s) may be sent by email/DVD/CD by ensuring appropriate and strict security controls.
- e) The existing number of chances will continue. The counting of the number of chances would start afresh from the beginning of conducting the exams centrally. Previous exemption will continue to be valid.
- f) Negative marking to the extent of 0.25 mark (25 percent) is applicable for each wrong answer of MCQ. No negative marking is applicable for conventional descriptive and IT practical papers/parts.
- g) Marks in each paper will be awarded in whole numbers. The total marks awarded to the candidate should be expressed in a whole number. Fraction (in overall total and not in the total of a question) should be rounded off to the next whole number e.g. 44.25/44.50/44.75 is to be rounded off to 45.
- h) Exams will be held on the revised syllabus. Revised syllabus of Departmental Examination for Accountants, Incentive Examination for Sr. Accountants and Departmental Examination for 12th pass MTS will be communicated in due course. The syllabus of preliminary exam will be the same as the revised SAS syllabus of respective papers as well as branches.

Topics & Papers of Preliminary Examination for SAS Exam (Para 9.2.4 of C&AG's MSO (Admn.) Vol. I)	Relevant topics of the revised SAS syllabus
Paper-1	
a) General English/Hindi	a) PC-1 Language Skills (English/Hindi)
b) Constitution of India	b) PC-2 Government Audit (Constitution of India)

Paper-2 Service Regulations, Financial Rules and Principles of Government Accounts	PC-4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA (Civil Accounts, Civil Audit & Local Audit)
	PC-5 Financial Rules, Service Rules & Principles of Defence Accounts (Defence Audit)
	PC-6 Financial Rules, Service Rules and Basic Principles of Postal and Telecom Accounts (Finance & Communication Audit)
	PC-7 Railways Service Rules, Financial Rules, and Principles of Railways Accounts (Railway Audit)
	PC-8 Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards (Commercial Audit)

4. The candidates will appear in the examination where they are posted subject to condition that there is an office of TAXAD. The candidates and offices will coordinate with each other accordingly.

This issues with the approval of the DAI (HR, IR & Coord).

Yours faithfully



(Swati Pandey)
Principal Director (Exam)

Revised Syllabus of 'Incentive Examination for Senior Accountants'

Paper: Finance & Government Accounts

Duration: 2 Hours

Maximum Marks: 100

Section I: Constitution of India Marks: 20

1. Article 110 – Money Bills
2. Article 111 – Assent to Bills
3. Article 112 – Annual Financial Statement
4. Article 113 – Procedure in Parliament with respect to estimates
5. Article 114 – Appropriation Bills
6. Article 115 – Supplementary, additional or excess grants
7. Article 116 – Vote on account, Vote of credit and Exceptional grants
8. Article 117- Special provisions to financial bills
9. Article 203 – Procedure in Legislature with respect to estimates
10. Article 204 – Appropriation Bills
11. Article 205 – Supplementary, additional or excess grants
12. Article 206 – Vote on account, Vote of credit and Exceptional grants
13. Article 207 – Special provisions to financial bills

Books and reference material:

1. Constitution of India

Section –II: Regulations on Audit & Accounts, 2020 Marks: 20

1. Chapter 1 - Preliminary
2. Chapter 2 – Mandate and scope
3. Chapter 3 – Audit in IT environment
4. Chapter 14 – General Principles of Government Accounting
5. Chapter 15 – Special provisions

Books and reference material:

1. Regulations on Audit & Accounts, 2020

Section –III: IT Theory Marks: 20

1. Fundamentals of Computers & Information Technology
 - a. Introduction to Computers and their components
 - b. Basic Software tools viz. MS Word, MS Excel and MS PowerPoint
 - c. Operating System and its functions
 - d. Computer network concepts viz. LAN, WAN, Internet, Server-client infrastructure, End-point devices
2. IT Act, 2000 and subsequent amendments

3. Protection of Information Assets:

- a. Confidentiality, Integrity, Non-repudiability and Availability
- b. Privacy Principles and Principles of Personally Identifiable Information
- c. Physical Access and Environment Control

4. Database Management Systems

- a. Data and database-basic concepts of DBMS and RDBMS designing a database, Normalization.
- b. Relational database (Integrity constraints-primary, foreign keys, different types of relationships).
- c. Concept of action query, Joins, views, data manipulation etc.

Books and reference material:

- 1. Introduction to Computers – Peter Norton
- 2. Microsoft Word 2013 Step by Step (Lambert & Cox)
- 3. Microsoft Excel 2013 Step by Step (Frye)
- 4. Microsoft PowerPoint 2013 Step by Step (Lambert & Cox)
- 5. The Information Technology Act, 2000
- 6. Standing Order on Auditing in an IT environment dated 06.08.2020 (This Standing order replaces existing Chapter 22 of MSO (Audit) 2002 and also the Manual of Information Technology Audit issued in 2006.)

Section IV: Civil Accounts Manual, 2007

Marks: 20

- 1. Chapter 1 – Broad Features of the Departmentalized Accounting System Paragraphs 1.2, 1.4 and 1.12
- 2. Chapter 4 – Principles and procedures of pre-check and post-check to be conducted by Pay & Accounts Offices Paragraphs 4.6, 4.7 and 4.8
- 3. Chapter 5 – Compilation, Consolidation of accounts, Preparation of ledger and Summary of Balances
- 4. Chapter 7 – Procedure for finalization, authorization and accounting of Pension payments and payment from the Compassionate fund
- 5. Chapter 8 – Procedure for Inter-governmental and Inter-departmental Adjustments
- 6. Chapter 10 – Loans, Advances, Grants-in-aid, Guarantees and Investments
- 7. Chapter 16 – Finance Accounts
- 8. Chapter 17 – Miscellaneous

Books and reference material:

- 1. Civil Accounts Manual (Revised edition 2007) issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure, New Delhi.

Section V: Financial Accounting

Marks: 20

1. Financial Accounting: Nature & Scope, Limitations of Financial Accounting, Basic concepts and conventions, Generally Accepted Accounting Principles (GAAP)
2. IGAS 1 - Guarantees, IGAS 2 – Grants-in-aid, IGAS 3 – Loans & Advances, IGAS 4 – Prior period adjustments
3. Account Code for Accountant General
 - a. Chapter 5: Inter Government transactions and their adjustments
 - b. Chapter 7: Transfer Entries

Books and Reference material

1. Introduction to Accounting – T S Greval
2. IGAS – <https://gasab.gov.in/gasab/igas.aspx>
3. Account Code for Accountant General

**APPLICATION FOR INCENTIVE EXAMINATION FOR SENIOR ACCOUNTANTS /
ASSISTANT SUPERVISORS – 29th APRIL 2025**

1. **NAME IN FULL (KUM/SHRI/ SMT) :**
(IN BLOCK LETTERS)
2. **DATE OF BIRTH :**
3. **EMPLOYEE ID :**
4. **DATE OF PROMOTION TO THE POST OF**
SENIOR ACCOUNTANT:.....
ASSISTANT SUPERVISOR :
5. **SECTION IN WHICH WORKING :**
6. **INTERCOM NUMBER :**
7. **SIGNATURE OF THE CANDIDATE :**
8. **REGISTERED MOBILE NUMBER :**

THROUGH BRANCH OFFICER/.....SECTION.

Note:- Applications should reach Admn-I section through proper channel on or before 22-04-2025