

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10 BAHADUR SHAH ZAFAR MARG, NEW DELHI-110124
Examination Wing

Circular No. 08 of 2022

(Only for IA & AD)

No. 123/08-Exam/Syllabus Revision/2021

Dated: 11/03/2022

To

Heads of Department of Defence Audit offices
(As per standard e-mail list)

Subject: Revised Syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Defence Audit offices

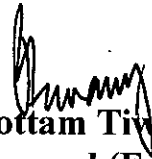
Madam/Sir,

The syllabus of departmental examinations is revised from time to time according to departmental requirements on changed circumstances. In this regard, it is informed that with the changed audit/accounts environment, the **Competent Authority has revised the syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Defence Audit offices**. A paper on 'Information Technology Practical' has been introduced in the syllabus of 'Departmental Examination for Auditors'. The revised syllabus are enclosed herewith which will be **applicable from the date of issue**.

2. The question papers on revised syllabus are to be in **MCQ pattern** (except Information Technology Practical) with **two hours** duration. The Information Technology Practical paper will be held on **Computer with two hours** duration.

3. The existing percentage of pass marks and all other terms and conditions will continue.

Yours faithfully,


(Purushottam Tiwary)
Director General (Exam)

Revised Syllabus of Defence Audit for 'Departmental Examination for Auditors'

Paper 1: Government Accounting and Audit in Defence Services

Duration 2 Hours

Maximum Marks: 100

Section I: Government Accounting in Defence Services 40 Marks

1. Accounting procedures in Defence Services
2. Compilation of Commercial Accounts of Defence Public Sector Undertaking (DPSUs) and Ordnance Factories – Accounting Concept & Conventions, Single & Double Entry, Books of Original Entry (Journal, Sub-division of Journal, Ledger, Cash Book), Bank Reconciliation, Financial Statement of PSUs including Trading Accounts, Profit and Loss Accounts and Balance Sheets, Cash & Fund Flow Statements, Receipt and Payment Accounts, Income & Expenditure Accounts.
3. Works Accounting in Defence Services

Books and reference material:

1. Financial Regulations Part- I
2. Defence Accounts Code
3. Double entry book keeping by T S Grewal
4. Tulsian's accountancy by P C Tulsian's
5. Defence Works Procedures 2007

Section II: Audit Procedures in Defence Services 30 Marks

1. Auditing process of accounts maintained by various organizations in Indian Army, Indian Air Force and Indian Navy
2. Auditing Procedures in DPSUs and Ordnance Factories – Nature and Principle of Auditing, Audit of Cash Transactions & Financial Statements and Review of Internal control System, Audit Report, Qualification, Disclaimer & Audit Opinion, Disclosures & Certifications.
3. Auditing procedure in DGQA organization

Books and reference material:

1. Defence Audit Code
2. Army Local Audit Manual, Air Force Local Audit Manual & Navy Local Audit Manual
3. Manual of Audit Department Defence Services Part- IV

4. DGQA Procedure Manual
5. Contemporary Auditing by Kamal Gupta
6. Internal Controls Evaluation Manual of The CAG of India
7. CAG's Auditing Standard
8. Financial Attest Audit Manual of the CAG of India
9. Indian Accounting Standards under the Companies Act 2013
10. Companies Auditor's Report order 2016 (as amended)

Section III: Audit of Revenue Accounts in Defence Services

30 Marks

1. General Provisions of Audit of Receipts and Audit of Revenues
2. MES revenues and Military Lands

Books and reference material:

1. CAG's MSO (Tech) Vol- I Section –II Chapter 3 Sec- III Chapter 23
2. General Finance Rule Chapter 2 (Rule 300 to 302)
3. MES Regulation amended up to 2020 chapter- 12
4. UA Manual (Revenue chapter)
5. MES Local Audit Manual (Revenue chapter)
6. Manual of Audit Department Defence Services Vol. IV (Ordnance Factories)
7. Military Land Manual Chapter II, III, V & VI
8. Quarter and Rents

Paper 2: Mandate of CAG and Service Regulations

Duration 2 Hours

Maximum Marks: 100

Section I: Mandate of CAG

50 Marks

1. Constitution of India (Article 148 to 151 and 279)
2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
3. Regulations on Audit & Accounts, 2020
4. Provisions of CAG's Manual of Standing Orders (Audit)
 - (a) Functions of the CAG of India
 - (b) General Principles and Practices of Audit
5. Routine noting and drafting

Books and reference material:

1. Constitution of India (Bare Act)
2. MSO (Audit), 2002 issued by CAG of India
3. Regulations on Audit and Accounts, 2020
4. Chapter VI (Forms & Procedures of Communication) of Central Secretariat Manual of Office Procedure

Section II: Service Regulations

50 Marks

1. CCS (Leave Rules) 1972 & Leave Rule in Army, Air Force and Navy
2. FRSR Part-I (Chapter-II: Definition and Chapter-IV: Pay)
3. Traveling Allowance Rules of Union Govt as contained in FRSR Part-II
4. Travel Regulation of Army, Air Force and Navy
5. Regulations on Pay and Allowances of Army, Air Force and Navy

Books and reference material:

1. CCS (Leave Rules) 1972
2. Leave Rule for Army, Air Force and Navy
3. FRSR Part- I
4. Traveling Allowance Rules
5. Travel Regulation
6. Regulation of Pay and Allowance in Army, Air Force and Navy

Paper 3: Information Technology Practical

Duration 2 Hours

Maximum Marks: 100

Word 2013

35 Marks

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References, Inserting and Formatting Objects.

Excel 2013

40 Marks

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions.

Power Point 2013

25 Marks

Create and Manage Presentations: Creating a Presentation, Formatting a Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media.

Books and reference material:

1. Microsoft Word 2013 Step by Step (Lambert & Cox)
2. Microsoft Word 2013 Fast and Easy (Edward Jones)
3. Word 2013 in Depth (Faith Wempen)
4. Microsoft Excel 2013 Step by Step (Frye)
5. Microsoft Excel 2013 All-In-One for Dummies (Greg Harvey)
6. Excel 2013 in Depth (Bill Jelen)
7. Microsoft Power point 2013 Step by Step (Lambert & Cox)
8. Microsoft Power point 2013 All-In-One for Dummies (Greg Harvey)

Revised Syllabus of ‘Incentive Examination for Sr. Auditors’ for all Audit Branches

Paper: Finance, Accounts and Audit

Duration 2 Hours

Maximum Marks: 100

Section I: Provisions of the Constitution of India

20 Marks

1. Money Bills – Articles 110 and 111 of Part V (Chapter II)
2. Procedure in financial matters – Articles 112 to 119 of Part V (Chapter II)
3. Finance – Articles 264 to 290A of Part XII (Chapter I)
4. Borrowing – Articles 292 to 293 of Part XII (Chapter II)

Books and reference material:

- Constitution of India

Section II: Book Keeping

30 Marks

1. Receipts & Payments Account and Income and Expenditure Account
2. Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Books and reference material:

- Commercial Accountancy – Book-keeping in Private Sector published by the National Academy of Audit and Account Shimla
- Manual of Instructions for Audit of Autonomous Bodies issued by CAG of India
- Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Section III: CAG’s Auditing Guidelines

50 Marks

Provisions of the following:

1. Practice Note on Financial Attest Audit of Autonomous Bodies
2. Compliance Auditing Guidelines
3. Performance Auditing Guidelines 2014

Books and reference material:

- Practice Note on Financial Attest Audit of Autonomous Bodies issued by CAG of India
- Compliance Auditing Guidelines issued by CAG of India
- Performance Auditing Guidelines 2014 issued by CAG of India