

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

Examination Wing

Circular No. 06 of 2022

(Only for IA & AD)

No. 09/08-Exam/Syllabus Revision/2021

Dated: 07/01/2022

To

Principal Accountants General (Audit-1 & 2)
West Bengal, Kolkata

Subject: Revised Syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Local Audit Department (West Bengal)

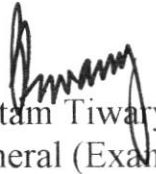
Madam/Sir,

The syllabus of departmental examinations is revised from time to time according to departmental requirement 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 Local Audit (West Bengal)**. 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 Local Audit for 'Departmental Examination for Auditors'

Paper 1: Government Accounting and Commercial Accounting

Duration 2 Hours

Maximum Marks: 100

Section I: Government Accounting

50 Marks

1. Accounting Entities and role of CAG
2. Accounting Rules
3. Budgetary process and review
4. Functioning of Treasuries
5. Receipt of Accounts and Departmental Compilation including Public Works and Forest Division Accounting, Preparation of monthly accounts and annual accounts
6. Accounts of inter-governmental transactions
7. Accounting of Institutional Loans and Advances and Debt Accounts
8. Contingency Fund Transaction & its Recoupment
9. Accounting of Deposits and Reserve Funds
10. General Provident Fund Accounting
11. RBD Accounting and Cash Management
12. Review of Balances
13. Transfer Entries
14. Internal Controls in Accounts

Section II: Commercial Accounting

50 Marks

1. Introduction
2. Conceptual framework of Accounting
3. Double Entry Accounting System
4. Accounting process: Journal and Ledger
5. Accounting process: Cash Book and Subsidiary Books
6. Preparation of Trial Balance and Final Accounts
7. Bank Reconciliation Statement
8. Rectification of Errors
9. Depreciation Accounting

Books and reference material:

The following books published by the National Academy of Audit and Accounts, Shimla:

1. Government Accounting- Book Keeping in Public Sector
2. Commercial Accountancy- Book Keeping in Private Sector

Paper 2: Mandate of CAG and Service Regulations

Duration 2 Hours

Maximum Marks: 100

Group I: Mandate of the CAG of India

50 Marks

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

Books and reference material:

1. Constitution of India (Bare Act)
2. Manual of Standing Orders (Audit), 2002 (issued by the Comptroller and Auditor General of India)
3. Regulations on Audit and Accounts, 2020
4. Chapter VI (Forms & Procedure of Communication) of Central Secretariat Manual of Office Procedure (14th Edition) issued by the Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances (website: www.darpg.gov.in)

Group II: Service Regulations

50 Marks

1. CCS (Leave) Rules, 1972
2. FRSR, Part I: Chapter II - Definitions and Chapter IV - Pay
3. TA Rules of Union Government as contained in Compilation of FRSR Part II

Books and reference material:

1. Central Civil Service (Leave) Rules, 1972
2. Fundamental Rules and Supplementary Rules, Part-I
3. Traveling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part II

Paper 3: Government Audit and Basic Concepts of Income Tax and Goods and Service Tax

Duration 2 Hours

Maximum Marks: 100

1. **Compliance Auditing of Public Expenditure and Revenue:** Chapter 14 to 17 only (*excluding portions related to taxes subsumed in GST*)- Book published by the National Academy of Audit and Accounts, Shimla
2. **Basic Concepts of Income Tax:** Sections 2 to 27 of Income Tax Act
3. **Basic Concepts of Goods and Service Tax:** Chapter III, IV & V of CGST Act
4. **Auditing Standards of CAG of India**

Books and reference material:

1. Compliance Audit of Public Expenditure and Revenue published by the National Academy of Audit and Accounts, Shimla
2. CGST Act
3. Income Tax Act
4. Auditing Standards issued by CAG of India

Paper 4: 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)

Paper 5: Local Audit

Duration 2 Hours

Maximum Marks: 100

1. General Financial Rules (Latest Edition)
2. The West Bengal Municipal Act, 1993
3. The Calcutta Municipal Corporation Act, 1980
4. The West Bengal Panchayat Act, 1973
5. The Calcutta University Act, 1979 and statutes and Rules
6. PRI and ULB Manuals
7. The West Bengal Primary Education Act, 1973
8. The West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts and Finance Rules, 2003
9. The C&AG's Manual of Instructions for Audit of Panchayati Raj Institutions
10. A guide to certification Audit of Accounts of Panchayati Raj Institutions-issued by the C&AG of India
11. The West Bengal Municipal (Finance & Accounting) Rules, 1999
12. The Howrah Municipal Corporation Act, 1980
13. Auditing Standards for PRIs and ULBs-issued by the C&AG of India
14. Accounting Manual for Urban Local Bodies-issued by the Government of West Bengal
15. The Constitution of India (73rd and 74th amendments)
16. West Bengal Panchayat (Gram Panchayat Accounts, Audit & Budget) Rules, 2007

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