

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

Circular No. 05 of 2022

(Only for IA & AD)

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

Dated: 07/01/2022

To

Heads of Department of IA&AD offices
(As per standard e-mail list)

Subject: Revised Syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Railway Audit Offices

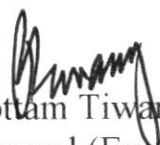
Madam/Sir,

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 Railway Audit**. 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 Railway Audit for 'Departmental Examination for Auditors'

Paper 1: Railway Accounts and Expenditure Audit

Duration 2 Hours

Maximum Marks: 100

Section I: Appropriation Audit, Books and Budget

50 Marks

1. Railway Finance and Appropriation Accounts
2. Financial Organization Historical Background
3. Financial Appraisal of Railway Projects
4. Railway Budget
5. Financial Control- Appropriation Accounts
6. Budgetary and Expenditure Control
7. Allocation of Expenditure
8. Annual Accounts and Returns

Books and reference material:

1. Indian Railway Financial Code Volume I (Chapter 1 to 7)
2. Indian Railway Financial Code Volume II (Appendix I and Appendix II)
3. Indian Railway Code for Accounts Departmental Volume I (Chapter 7)
4. Railway Audit Manual (Chapter 16, 17, 18)

Section II: Expenditure Audit

50 Marks

1. Works Audit
2. Workshop & Stores Audit
3. Internal Check of Accounts
4. Performance Auditing Guidelines- Basic Concepts

Books and reference material:

1. Indian Railway Code for Engineering Department
2. Indian Railway Code for Mechanical Department
3. Indian Railway Code for Stores Department Volume I and Volume II
4. Indian Railway Code for Accounts Department Volume I (Chapter 8)
5. Performance Auditing Guidelines (Chapter 1 and Chapter 2)

Paper 2: Mandate of the CAG and Service Regulations

Duration 2 Hours

Maximum Marks: 100

Group I: Mandate of the CAG

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- Chapter 1- General Principles and Practices
5. Routine noting and drafting

Books and reference material:

1. Constitution of India (Bare Act)- **(Sr. No. 1 and 2)**
2. CAG's Manual of Standing Orders (Audit), 2002 **(Sr. No. 4)**
3. Regulations on Audit and Accounts, 2020-**(Sr. No. 3)**
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)- **(Sr. No. 5)**

Group II: Service Regulations and Establishment Audit

50 Marks

1. Railway Fundamental rules- Pay and Increment
2. General Conditions of Service
3. Leave Rules
4. Joining Time Rules
5. Medical Attendance and PF rules
6. Railway Gratuity rules
7. Railway Pension rules
8. Passes and Privilege Ticket Order rules
8. Overtime and Running Allowances
9. Travelling Allowances
10. Establishment and Provident Fund Audit

Books and reference material:

1. Indian Railway Establishment Code Volume I and II
2. Indian Railway Establishment Manual- Chapter 15 dealing with Passes and Privilege Ticket Orders
3. Central Civil Service (Leave) Rules, 1972
4. Fundamental Rules and Supplementary Rules, Part- I made by the President of India

5. Traveling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part II made by the President of India
6. Railway Audit Manual- Chapter 15

Paper 3: Revenue Audit Railways

Duration 2 Hours

Maximum Marks: 100

Group I: Railway Revenue

50 Marks

1. Coaching Earnings
2. Goods Earnings
3. Sundry Earnings
4. Allocation of Earnings
5. Receipts and Payments rules of Central Government Accounts

Books and reference material:

1. Indian Railway Commercial Manual Volume I
2. Indian Railway Code for Traffic Department (Commercial)- Chapter 2, 3, 11, 12 and 14
3. Indian Railway Conference Association Coaching Tariffs
4. Indian Railway Commercial Manual Volume I- Chapter 20, 21, 24, 25, 27 and 29
5. Indian Railway Conference Association Goods Tariffs
6. Indian Railway Financial Code Volume II (Appendix III)

Group II: Accounts, Revenue Audit and GST

50 Marks

1. Checks by Accounts Department
2. Audit of Earnings (Local Traffic)
3. Audit of Earnings (Through Traffic)
4. Basic Concepts of GST

Books and reference material:

1. Indian Railway Code for Accounts Department Volume II
2. Railway Audit Manual- Chapter XII and XIII
3. CGST Act

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)

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