

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

Circular No. 04 of 2022

(Only for IA & AD)

No. 07/08-Exam/Syllabus Revision/2021

Dated: 07/01/2022

To

Heads of Department of IA&AD offices

(As per standard e-mail list)

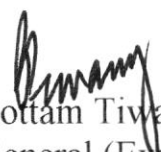
Subject: Revised Syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Finance and Communication (P & T) Audit Offices

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 Finance and Communication (P & T) 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 Finance and Communication (P & T) Audit for
'Departmental Examination for Auditors'**

Paper 1: General Outline and Service Regulations

Duration 2 Hours

Maximum Marks: 100

Part A:

Marks: 40

1. Comptroller & Auditors General of India's (Duties, Powers and Conditions of Service) Act. 1971
2. Introduction to Indian Government Accounts and Audit
3. Constitution of India (Articles 148 to 151)
4. Regulations on Audit and Accounts 2020

Part B:

Marks: 20

- The Telecom Story by Mohan Sundara Raja- Fifth Edition 2004
- Chapter 6 - Data Transmission: Innovations
- Chapter 10-The Insat System
- Chapter 14-The Cellular Wave
- Chapter 19-Networking-New Trends
- Chapter 20-Impact of the Internet

Part C:

Marks: 40

1. Fundamental Rules (Chapter II and IV)
2. Central Civil Service (Pension) Rules
3. Central Civil Service (Leave) Rules
4. Traveling Allowance Rules, as contained in Supplementary Rules

Paper 2: Finance and Communication Accounting and Commercial Accounting

Duration 2 Hours

Maximum Marks: 100

Part A:

Marks: 50

1. Postal Accounts Manual Vol.I (1st Edition)

- Chapter-I Definition & General System of Accounts
- Chapter-III- Postal Accounts Works
- Chapter-IV- Book and compilation
- Chapter-V- Remittance
- Chapter-VI- Annual Accounts of Central Govt
- Chapter-XI- Capital Accounts
- Chapter -XII- Miscellaneous Checks

2. P&T (F & C) FHB Vol.I General (12th Edition 2012)

- Chapter-III-General Outlines of system of accounts
- Chapter-IV-Relation with Audit
- Chapter-VIII- Pay and allowances general rules
- Chapter-IX-Bills of Gazetted Govt. Servants
- Chapter-X- Establishments
- Chapter-XI-Contingent Charges
- Chapter-XII-Miscellaneous Charges
- Chapter XVI Buildings and Railway Mail Service Vans.

3. P&T (F & C) Manual Vol.II Swamy's Publication (4th Revised Edition)

- Chapter-XII -Budget Estimate and Control

4. P&T (F & C) Manual Vol. X (9th Edition Telecom Publication)

- Chapter-III- Works

5. CPW Accounts Code Bahris' Compilation Second Edition Reprint 1996

- Chapter-X-Works Accounts

6. CAG's MSO (Audit) 2nd Edition, 2002 excluding Section III (10) Audit of Accounts of Embassies & Missions abroad & Section V- Forest Audit.

7. P&T (F & C) Audit Manual (Inspection) Part-I, (3rd Edition, 2008) excluding Chapter II: O/o DG Post Cash Branch, Chapter III: Foreign Parcel Mail

carried by Surface and Air Transport, Chapter IV: Foreign Letter Mail carried by Surface Transport and Chapter V: Air Mail Conveyance Charges.

8. P&T (F & C) Audit Manual (Inspection) Part-II, (3rd Edition, 2008) excluding Chapter 5 DTO and Chapter 6 Message Revenue

9. Telecom FHB Vol. III Part-II

10. Compliance Audit Guidelines

Part B:

Marks: 50

Companies Act 2013

Section 2, Section 2(68) & 71/Section 3, Section 2(46) & (87), Section 2(56)/Section 4/Schedule I, Section 2(5)/Section 5/Schedule 1, Section 96 to 122, Section 128 to 138, Section 139 to 148, Section 149 to 172, Section 173 to 198, Schedule III (Section 129), Schedule II (Section 123)

Paper 3: Revenue Audit F & C

Duration 2 Hours

Maximum Marks: 100

1. P&T (F & C) FHB Vol.I General (7th Edition)

Chapter 7- Revenue and Miscellaneous Receipts

2. Postal FHB Vol.II (1st Edition)

Chapter 2- Supply of Stamps

Chapter 3- Revenue Receipts

3. P&T (F & C) FHB Vol.V

4. Telecom Tariff by Shri Venkataraman (Latest Edition)

5. New Telecom Policy 2012

6. Telecom FHB Vol.III Part-II

Paper 4: Elementary Book Keeping and Commercial Audit

Duration 2 Hours

Maximum Marks: 100

Part A: Elementary Book Keeping

60 Marks

Elements of Double entry: Rules for journalising, Ledger Accounts, sub-division of journals, Cash Book, Banking Transactions, Bill transactions, The Journal proper, Trial Balance, Trading Accounts, Profit and Loss Accounts, Company Accounts, The Balance Sheet for sole proprietorship firms, Depreciation Reserve and other funds.

Books and reference material:

Double entry book keeping by J R Batliboi, (Chapters 1 to XII, XV & XVI)

Part B: Commercial Auditing

40 Marks

Audit and Auditing, Vouching and routine checking from Trial Balance to Balance Sheet, Internal organisation and Control, Verification of Assets and Liabilities in a Company Balance Sheet, Some other features of a Company Audit, Types of Internal Audit.

Books and reference material:

Principles and Practice of Auditing by J R Batliboi, (Chapters 1 to 4, 6 & 7)

Paper 5: 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