

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

Examination Wing

Circular No. 02 of 2024

(Only for IA&AD)

No. 237/03-Exam/Syllabus Revision/2024

Dated: 12.07.2024

To

Heads of Department of A&E offices
(As per standard e-mail list)

**Sub: Revised Syllabus of 'Departmental Examination for Accountants' and
'Incentive Examination for Sr. Accountants' of A&E 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 the Competent Authority has revised the syllabus of 'Departmental Examination for Accountants' and 'Incentive Examination for Sr. Accountants'. A paper on 'Information Technology (Practical)' has been introduced in the syllabus of 'Departmental Examination for Accountants'. The revised syllabus for both examinations are enclosed herewith, which will be applicable from the date of issue.

2. The question papers on revised syllabus will now 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.
2. The pass percentage and all other terms and conditions will be applicable as outlined in Circular No. 01 of 2024.

Yours faithfully



**(Swati Pandey)
Principal Director (Exam)**

Revised Syllabus of 'Departmental Examination for Accountants'

Paper 1: Government Accounts and Codes

Duration 2 Hours

Maximum Marks: 100

1. Government Accounting Rules, 1990
2. General Financial Rules, 2017 (Chapters 3, 4, 6, 9)
 - a. Chapter 3 – Budget implementation and formulation
 - b. Chapter 4 – Government Accounts
 - c. Chapter 6 – Procurement of goods and services
 - d. Chapter 9 – Grant-in-aid and Loans
3. Central Government Accounts (Receipt & Payment) Rules, 2022 Part – I and Part – II (Chapters 1, 2, 3)
 - a. Chapter 1 – Receipts of Government Revenues
 - b. Chapter 2 – Withdrawal from Government Account
 - Section I – General Instructions
 - Section II – Personal claims of Government servants
 - Section III – Contingent charges
 - c. Chapter 3 – Modes of payment, banking arrangement and acknowledgement
 - Section II – Cancellation and reissue of cheques/e-payment
4. Comptroller & Auditor General's Manual of Standing Order (A&E) Volume I (Chapters 3, 4, 5, 6, 7, 8, 9, 10, 11, 20)
 - a. Chapter 3 – General principles relating to check against provision of funds
 - b. Chapter 4 – Classifications of transactions in Government Accounts
 - c. Chapter 5 - General Instructions regarding the procedure of Accounting
 - d. Chapter 6 – Accounting of Loans and Advances
 - e. Chapter 7 – Deposits
 - f. Chapter 8 – Accounts of Public Works
 - g. Chapter 9 – Accounts of Forests
 - h. Chapter 10 – Debt, Deposit and Remittance
 - i. Chapter 11 – Review of balance
 - j. Chapter 20 – Raising and pursuance of Objections

5. Comptroller & Auditor General's Manual of Standing Order (A&E) Volume II (Chapters 1 & 2 and Annexures I & II)
 - a. Chapter 1 –Appropriation Accounts
 - b. Chapter 2 – Finance Accounts
 - c. Annexure I & Annexure II - General checks regarding Appropriation and Finance Accounts

6. Central Public Works Account Code (Chapter 10)
 - a. Chapter 10 – Works Accounts

Books and reference material

1. Government Accounting Rules, 1990
2. General Financial Rules, 2017
3. MSO(A&E) Vol-I issued by CAG of India
4. MSO(A&E) Vol-II issued by CAG of India
5. Receipts & Payment Rules, 2022
6. Central Public Works Account Code

Paper 2: Mandate and Functioning of A&E Offices

Duration 2 Hours

Maximum Marks: 100

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 (Chapters 1, 2, 3, 14, 15)
 - a. Chapter 1 – Preliminary
 - b. Chapter 2 – Mandate and Scope
 - c. Chapter 3 – Audit in IT environment
 - d. Chapter 14 – General Principles of Government Accounting
 - e. Chapter 15 – Special Provisions
4. Account Code for Accountant General (Chapters 1, 2, 9)
 - a. Chapter 1 – Definition of expression used and compilation of departmental abstracts
 - b. Chapter 2 – Classified Abstract and Summaries of Public Works and Forest Transactions
 - c. Chapter 9 – Monthly and Annual Accounts of the Central and State Governments
5. Routine noting and drafting based on given extracts of official letters/matters

Books and reference material:

1. Constitution of India (Bare Act)
2. Account Code for Accountant General (issued by the CGA)
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)

Paper-3: Service Regulations

Duration 2 Hours

Maximum Marks: 100

1. Fundamental Rules & Supplementary Rules (FRSR) Part III: 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
4. Central Civil Services (Conduct) Rules, 1964
5. General Provident Fund (Central Services) Rules, 1960
6. Central Civil Services (Pension) Rules, 1972
7. Defined Contribution Pension Scheme (New Pension Scheme)
8. Central Civil Services (Medical Attendance) Rules 1944

Books and reference material:

1. CCS(Leave) Rules 1972
2. Fundamental Rules and Supplementary Rules, Part-I
3. Travelling Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules
4. Central Civil Services (Conduct) Rules, 1964
5. General Provident Fund (Central Services) Rules,1960
6. Central Civil Services (Pension) Rules, 1972
7. New Pension Scheme for Central Government Staff
8. Central Civil Services (Medical Attendance) Rules 1944

Paper 4: Information Technology Practical

Duration 2 Hours

Maximum Marks: 100

Word 2013

35 Marks

Creating and arranging 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 Presenting 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 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
