

## 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 (14<sup>th</sup> Edition) issued by the Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances (website: [www.darpg.gov.in](http://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)