



कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी)-I, म.प्र.

भोपाल शाखा, 53, अरेरा हिल्स, होशंगाबाद रोड, भोपाल - 462011

दूरभाष 0755-2554821 & 2764037 फैक्स: 0755-2557452 ई-मेल: srdagaebhopal@cag.gov.in

सत्यमेव जयते



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यमिच्छा  
Dedicated to Truth in Public Interest

क्रमांक नि.वि.1/स.4/डी- 1660

दिनांक 20- 11.2023

प्रति,

समस्त परिवीक्षाधीन संभागीय लेखापाल

विषय:-Revised Syllabus of Divisional Accountants Grade Examination (DAGE)  
2023.

संदर्भ:- मुख्यालय कार्यालय का परिपत्र क्रमांक 04 of 2023 No. 431/05-Exam/DAGE Syllabus  
Revised/2022 दिनांक 9.10.2023.

उपरोक्त विषयांतर्गत मुख्यालय कार्यालय से प्राप्त परिपत्र दिनांक 9.10.2023 सूचनार्थ संलग्न है।

संलग्न:- उपरोक्तानुसार

वरिष्ठ लेखन अधिकारी/नि.वि.1

Receipt No. 1321372

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

Examination Wing

Circular No. 04 of 2023

(Only for IA & AD)

No.431/05-Exam/DAGE Syllabus Revision/2022

Dated: 09/10/2023

To

**Principal Accountants General (A & E)**  
**All Accounts and Entitlement offices**  
(As per standard email list)

**Subject: Revised Syllabus of Divisional Accountants Grade Examination (DAGE) 2023**

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 approved the revised syllabus of 'Divisional Accountants Grade Examination' along with Paper-wise exemption matrix.** The revised syllabus and Paper-wise exemption matrix are enclosed herewith.

2. There are 7 papers in the revised syllabus of DAGE. Total marks in each paper is **100**. Pass/exemption marks in each paper is **45**. Negative marks for each wrong answer of MCQ is **0.25**. No negative mark for Conventional and Practical paper/part.

3. The DAGE in the revised syllabus will be conducted **twice** a year (as is being held at present as per Para 7.8 of MSO (Admn) Vol. I) centrally along with **SAS** examination. The **first** DAGE in the revised syllabus will be held along with **SAS Exam-2 of 2024**.

Yours faithfully,

*[Handwritten Signature]*

(Hirak Bagchi)

Sr. Administrative Officer (Exam)

E-131  
2/11/23

Shri Ananta  
2/11/23

# **Revised Syllabus of the Divisional** **Accountants Grade Examination** **(DAGE) 2023**

## **Paper 1 : Essay or Précis, Grammar, Letters & Drafting**

**Duration:** 2 ½ hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and written proficiency in the language and the script and the readiness for performing official duties relating to notes, letters, memos, reports, etc.

### **Part 1 - Essay or Précis, Letters and Drafting (Conventional Mode)**

(At least 40% marks for narrative and descriptive part)

### **Part 2 - Grammar**

#### **Books and Reference Materials:**

- (i) For Essay or Précis, Grammar - higher secondary level Grammar

#### **Note:**

- (i) Persons who have passed the Initial Recruitment Examination for Divisional Accountants with the papers on Essay or précis, Draft and Grammar will not be required to appear again for this paper in the Divisional Accountant Grade Examination (DAGE).
- (ii) The choice of language (English or Hindi) for Essay or Précis, Grammar, Letters and Drafting shall be left to the candidate's option.
- (iii) Wherever applicable in the respective States, native language shall be tested separately.
- (iv) This paper shall test using both multiple choice questions and descriptive written skills.

**Paper 2 : Bookkeeping, Government & Commercial Accountancy**  
**(MCQ)**

**Duration:** 2 hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and proficiency in government and commercial accounting rules and standards, structure, classification system, accounting records, accounts compilation process, subsidiary and final accounting products such as the MCA, the Annual Accounts, financial reports and the readiness for applying them in performance of official duties related thereto, etc.

**Part I - Bookkeeping and Commercial Accounting**

1. Introduction to Generally Accepted Accounting Principles (GAAPs)
2. Bases of Accounting and Double Entry Accounting System
3. Bill of Exchange, Promissory Notes and cheques, Letter of Credit.
4. Accounting process: Journal and Ledger
5. Accounting Process: Cash Book and Subsidiary Books
6. Preparation of Trial Balance and Final Accounts (Income & Expenditure / Receipts & Payments A/cs, Trading, Manufacturing Profit & Loss A/cs and Balance sheet).
7. Financial Statements of Sole Proprietary Concerns / Not-for-Profit Organizations (Relevant for bid-evaluation).
8. Bank Reconciliation Statement
9. Rectification of Errors
10. Depreciation and Reserves and Depreciation Accounting.
11. Fundamentals of Cost Accounting.

**Part II - Government Accounting**

1. Accounting Entities and Role of CAG
2. Structure of Government Accounts, Classification System (LMMHs / Chart of Accounts)
3. Rule-based and Standard-based Accounting - Accounting Rules & Indian Government Accounting / Financial Reporting Standards (IGASs / IGFRSs).
4. Concept of Proforma Accounts
5. Budgetary process and Review
6. Receipt of Accounts and Departmental Compilation including Public Works and Forest Division Accounting.
7. Accounts of Inter-Governmental Transactions

8. Accounting of Institutional Loans and Advances and Debt Accounts
9. Contingency Fund Transaction and its Recoupment
10. Accounting of Deposits and Reserve Funds
11. General Provident Fund (GPF) and Pension Accounting
12. RBD Accounting and Cash Management
13. Review of Balances
14. Transfer Entries / Journal Entries
15. Internal Controls in Accounts
16. Preparation of Monthly Civil Accounts (MCA) and Annual Accounts (Appropriation Accounts and Finance Accounts).

**Books and Reference Materials:**

- (i) Government Accounting Rules (GAR), 1990 issued by the Govt. of India.
- (ii) List of Major and Minor Heads (LMMHs) issued by the Govt. of India.
- (iii) Manual of Standing Orders (A&E) Vol I & II issued by the CAG of India.
- (iv) Respective Accounts Code
- (v) Public Sector Financial Reporting issued by the National Academy of Audit & Accounts, Shimla
- (vi) Private Sector Financial Reporting issued by the National Academy of Audit & Accounts, Shimla
- (vii) Accountancy by T S Grewal (respective chapters)
- (viii) Accountancy by NCERT for Class XI, Part I and II.
- (ix) Introduction to Accounting by NCERT.
- (x) Cost Accounting (for Paper 8 – Intermediate – Cost Accountants) published by ICAI.
- (xi) Principles and Practice of Cost Accounting by N K Prasad.
- (xii) Websites – [www.ifac.org](http://www.ifac.org), [www.ifrs.org/groups/international-accounting-standards-board](http://www.ifrs.org/groups/international-accounting-standards-board), [www.icai.org](http://www.icai.org), and [www.gasab.gov.in](http://www.gasab.gov.in) for Conceptual framework of Accounting / Financial Reporting (IPSASs / IFRSs, IndASs and IGASs/IGFRSs)

**Note:**

This paper is in alignment with the revised syllabus for Auditors (Civil Audit).

**Paper 3 : Mandate of the CAG of India and Service Regulations  
(MCQ)**

**Duration:** 2 hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and proficiency in the mandate of the CAG of India, provisions of Acts, Regulations, Standing Orders, CCS Rules, etc., and the readiness for applying them in performance of official duties related thereto, etc.

**Part I - Mandate and Functions of the CAG of India**

1. Constitutional provisions relating to the CAG of India.
2. Provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971 (as amended and including judicial pronouncements).
3. Provisions of the Regulations on Audit and Accounts 2020.
4. Provisions of the Manual of Standing Orders (Audit) and Manual of Standing Orders (A&E) Vol I & II.
5. Provisions of the CAG's Manual of Standing Orders (Administrative), Vol. I (3<sup>rd</sup> Edition) – Chapter 7: Divisional Accountants.

**Part II - Service Regulations**

1. Provisions relating to leave as in Central Civil Services - CCS (Leave) Rules, 1972.
2. Provisions relating to conduct of a Government Servant as in the CCS (Conduct) Rules 1964.
3. Provisions relating to charges, procedure of inquire, penalties and appeal as in the CCS (Classification, Control and Appeal - CCA) Rules 1965.
4. Provisions of Pensions (Old / NPS) Rules / GPF Rules.
5. FRSR Part I, General Rules (Chapter II – Definitions and Chapter IV – Pay)
6. TA Rules of Union Government as contained in Compilation of FRSR Part II.
7. CVC Guidelines relating to conduct of Government Officials and transparency and accountability relating to procurement.
8. Right to Information - RTI Act.

**Books and Reference Materials:**

- (i) Constitution of India (especially Articles 148 to 151 and Article 279)
- (ii) Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971
- (iii) Regulations on Audit and Accounts 2020 issued by the CAG of India.
- (iv) Manual of Standing Orders (Audit) and Manual of Standing Orders (A&E) Vol I & II issued by the CAG of India.
- (v) CAG's Manual of Standing Orders (Administrative), Vol. I (3<sup>rd</sup> Edition) – Chapter 7: Divisional Accountants issued by the CAG.
- (vi) Respective CCS Rules
- (vii) FRSR
- (viii) CVC Guidelines / Manuals (CVC Manual for Procurement of Goods / Works / Consultancy and Other services) - <https://www.cvc.gov.in/?q=guidelines/tender-guidelines>
- (ix) RTI Act

**Note:**

This paper is in alignment with the revised syllabus for Auditors (Civil Audit).

## **Paper 4 : Government Audit and Basic Concepts of Taxation**

**(MCQ)**

**Duration:** 2 hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and proficiency in Government auditing process and subsidiary / supplementary and final audit products; the basic understanding of provisions of the Acts relating to direct and indirect taxation and the readiness for applying them in performance of official duties related thereto, etc.

### **Part I - Government Audit**

1. Basic Concepts and General Principles and Practices of Government audit.
2. Types of audit and approach of their audit – Financial, Compliance and Performance Audit with special focus on works audit and audit of expenditure and receipts.
3. Introduction to Audit Paragraphs, Inspection & Audit Reports / Treasury Inspection Reports.

### **Part II - Concepts of Taxation**

1. Basic concepts of Direct and Indirect taxation.
2. Constitutional provisions on taxation.
3. Basic concepts of Income Tax (Sections 2 to 17 of the IT Act).
4. Basic concepts of Goods and Services Tax Act (Chapter III, IV & V of the GST Act).

### **Books and Reference Materials:**

- (i) Constitutional provisions relating to CAG (Articles 148 – 151) and the CAG's DPC Act, 1971.
- (ii) Financial, Compliance and Performance Audit Guidelines (booklet) issued by the CAG of India.
- (iii) Sections 2 to 17 of the IT Act.
- (iv) Chapter III, IV & V of the GST Act.

**Paper 5 : General Accounts, Treasury, Financial & Contract Rules  
(Central & State Governments)  
(MCQ)**

**Duration:** 2 hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and proficiency in the Central and State Government Rules relating to budget and finances including financial delegation, fiscal accountability and responsibility provisions, treasury, pensions, etc., and the readiness for applying them in performance of official duties related thereto, etc.

**Part I - Central Government Rules**

1. General System of Financial Management, Budget formulation and implementation and Government Accounts.
2. Procurement of Goods, Works and Services.
3. Inventory and Contract management
4. Grants in aid, Government guarantees and externally aided projects
5. Receipts and Payments.
6. Delegation of Financial Powers.

**Part II - State Government Rules (*Rules common to all states*)**

1. State Financial Management, Budget Formulation, Functioning of Treasuries.
2. State Pension sanctioning and authorization.
3. State Reporting on compliance with FRBM requirements on assets, liabilities, disclosure on completed / incomplete projects.
4. State's Standard Object of Expenditure and delegation of financial powers.

**Books and Reference Materials:**

- (i) General Financial Rules (GFR), 2017 issued by the Govt. of India (Chapter 1 to 11)
- (ii) Central Government Receipts and Payments Rules, 2022
- (iii) Respective Rules / Manual / Code of the State Government such as State Financial Manual or Code Treasury Rules / Pension Rules / Budget Manual or Code.
- (iv) Respective FRBM Act/Rules of the State Government.

**Note:**

Central Receipts & Payment Rules and Central Treasury Rules are under consideration for revision by the Department of Expenditure. The provisions of the new / amended Central Receipts & Payment Rules including those of the CTR would apply accordingly.

## **Paper 6 : Public Works Accounts & Procedure**

**Duration:** 2 ½ hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**Objective:** The objective of this paper is to test the knowledge, understanding and proficiency in the works accounts and procedure, both at the theoretical and practical levels, including preparation, maintenance and use of various records and books related to works and the readiness for applying them in performance of official duties related thereto, etc.

### **Part I - Public Works Accounts & Procedure (Theory) (MCQ) 40 marks**

1. Duties and responsibilities of Divisional Accountants including preparation and submission to AG Office the monthly works accounts including transactions routed through treasury.
2. Basic understanding of the provisions of CPWD Manual (2019) and CPWD Code.
3. Basic understanding of the provisions of the State Public Works Accounts Code / Department Code and schedule of power, if any of the PW Department.
4. Basic understanding of the provisions of the Indian Contract Act, 1872 (meaning, characteristic and kind of contracts, specific type of contracts, essential elements of a contract).
5. Basic understanding of the provisions of the Arbitration and Conciliation Act 1996.
6. Standard Bid documents, e-tenders and State's Procurement Act/Rules, if any.
7. Basic understanding of working of the Works Account or relevant modules such as Pay module / Budget module, etc. in State's Integrated / Centralised Financial Management System (IFMS/CFMS).

### **Part II - Public Works Accounts & Procedure (Practical) 60 marks**

1. Examination of initial accounts, stock and tools and plant returns, contractor's bills including running account bills, final bills and vouchers and Cash Book.
2. Classification of transactions, compilation and preparation of Monthly Divisional Accounts.
3. Tendering process including through e-Tendering /e-Procurement.
4. Works Abstract, Register of Work, Contractors' Ledger, Transfer Entries.
5. Schedule of power, types of works including deposit works and schedule of rates.

6. Types of books / register prescribed for / kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers.

**Books and Reference Materials:**

- (i) CPWD Manual and Code with appendices / book of forms.
- (ii) Account Code Vol. III.
- (iii) State's Public Works Account / Department Code.
- (iv) Arbitration and Conciliation Act, 1996
- (v) Indian Contract Act, 1872.
- (vi) CAG's MSO (A&E) Vol. I (Chapter relevant to public works account).
- (vii) State's procurement act / rules and relevant chapter of GFR 2017 on procurement of goods and services.
- (viii) Books / register kept by the PW DDO and different layers of Engineers including Stock Ledger, Measurement Book, Cash Book etc.
- (ix) State's Schedule of Rates.

**Notes:**

- (i) The Public Works Accounts & Procedure (Theory) paper is to assess the candidate's overall knowledge of public works accounts, procedures and provisions related to public works accounts, procurement and State financial management application software.
- (ii) The Public Works Accounts & Procedure (Practical) paper is to test the candidate's knowledge of preparation and examination of accounts, stocks, bills and vouchers and various books, tendering process and procurement etc.
- (iii) The overall purpose of the theory and practical paper is to assess the candidate's knowledge in the related field including preparation of monthly accounts and to judge in an effective way whether the candidate can promptly give executive officers of the public works department appropriate advice in matters concerning accounts and financial arrangements of divisions and sub-divisions.

## **Paper 7 : Information Technology (IT)**

**Duration:** 2 ½ hours

**Total Marks:** 100, Marks for passing/exemption: 45.

**[For Theory part, 10-15 marks for MS Word, 15-20 marks for Excel and Access, 5-10 marks for Power Point].**

**Objective:** The objective of this paper is to test the basic knowledge, understanding and proficiency in the information technology infrastructure, systems, applications and their uses, both at the theoretical and practical levels including and the readiness for applying them in performance of official duties related thereto, etc.

### **Part I - IT (Theory) (MCQ)**

1. Introduction to computing system – basic knowledge of devices such as computers (desktop, laptop, etc.), and other devices such as printers, scanners, etc.
2. Basic understanding of Central Processing Unit, Memory - RAM, ROM, etc.
3. Basic understanding of types of Operating Systems and Application Software and their utilities and open source software.
4. Basic concepts of database management, e.g., DBMS and RDBMS.
5. Basic understanding of Public Financial Management System (PFMS) and State's Integrated / Centralized Financial Management System (IFMS/CFMS), e-Office, IA&AD's VLC and OIOS.
6. Highlights of the National Information Security Policy and Guidelines and provisions of the IT Act.
7. Basic understanding of the protection of information assets and relevant controls such as internal controls and access controls (physical and logical).
8. Basic understanding of the National e-Governance Plan (NeGP) and Digital India Programme.

### **Part II - IT (Practical)**

1. Overall practical knowledge of and skill in MS Office – Word, Excel and Power Point (as applicable).
2. Basic understanding of and skill of creating database through MS – Access (as applicable)

**Books and Reference Materials** (they are indicative and may relevantly be adopted as per applicable version):

- (i) *Introduction to Computers* by Peter Norton, Tata McGraw-Hill.
- (ii) *Microsoft Word 2019 Step by Step* by Joan Lambert & Joyce Cox, Microsoft Press.
- (iii) *Microsoft Excel 2013 Step by Step* by Curtis D. Frye, Microsoft Press.
- (iv) *Microsoft Power Point 2013 Step by Step* by Joan Lambert & Joyce Cox, Microsoft Press.
- (v) *Microsoft Access 2013 All – in – One for Dummies* by Alison Barrows, Joseph Stockman and Allen Taylor, John Wiley & Sons.
- (vi) *Information Technology Act, 2000.*

<b>Paper wise Exemption Matrix DAGE</b>	
<b>Candidate need not appear in</b>	<b>If he/she has secured exemption in these papers in the earlier DAGE</b>
<b>Paper-1</b> Essay or Precis, Grammar, Letters & Drafting	<b>Paper-1</b> Essay or Precis and Draft
<b>Paper-2</b> Bookkeeping, Government & Commercial Accountancy	<b>Paper-2</b> Elementary Book keeping
<b>Paper-3</b> Mandate of the CAG of India and Service Regulations	New Paper
<b>Paper-4</b> Government Audit and Basic Concepts of Taxation	New Paper
<b>Paper-5</b> General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)	<b>Paper-5</b> General Accounts, Treasury & Financial Rules (both Central & State government)
<b>Paper-6</b> Public Works Accounts & Procedure (Theory & Practical)	<b>Paper-3</b> Public works Accounts and Procedure and <b>Paper-4</b> Theory Paper on Public works Accounts and Procedure
<b>Paper-7</b> Information Technology (Theory & Practical)	New Paper