

EDP Cell Dy. No - 200 dt 18/07/2024.



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),  
ODISHA : BHUBANESWAR**

No. Admn-I-(A&E)/T&E/IESA Vol-II/2024/24

Dated: 18.07.2024

**Sub: Revised syllabus of "Incentive Examination for Sr. Accountants"- reg.**

A copy of revised the syllabus of "Incentive Examination for Sr. Accountants" issued by Examination Wing of Headquarters Office vide Circular No-2 dated 12.07.2024 is enclosed for information of all concerned.

The revised syllabus will be applicable from the date of issue of the said circular.

(Guruprasad Mukherjee)

Sr. Accounts Officer (Admn & T&E)

To

1. Deputy Accountant General (Works Accounts), Puri. The hardcopies of the above circulars may be downloaded from CAG's Website.
2. Branch Officer (EDP) for hosting on our office Website.
3. Notice Board of Main Office for display.

**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**

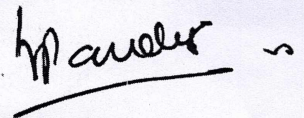
Madam/Sir,

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 '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 Greal
2. IGAS – <https://gasab.gov.in/gasab/igas.aspx>
3. Account Code for Accountant General

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