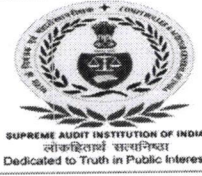




कार्यालय महालेखाकार (लेखा एवं हकदारी)-प्रथम, म.प्र.

भोपाल शाखा, 53, अरेरा हिल्स, होशंगाबाद रोड, भोपाल-462011
दूरभाष 0755-2554821 & 2764037 फैक्स: 0755-2557452 ई-मेल: srdagaebhopal@cag.gov.in



क्रमांक/नि.वि. I/समूह-4/का.आ./170

दिनांक 02.09.2025

कार्यालय आदेश

इस कार्यालय में नवनियुक्त परिवीक्षाधीन संभागीय लेखापालों को दिनांक 03.09.2025 से 15.07.2026 तक की अवधि में प्रशिक्षण निम्नानुसार प्रदान किया जाना है।

सरल क्रमांक	प्रशिक्षण का विवरण	प्रशिक्षण की अवधि	प्रशिक्षण की तिथियां
1	सैद्धांतिक प्रशिक्षण	3.5 माह	03.09.2025 से 15.12.2025 तक
2	निर्माण लेखा अनुभागों में	1.5 माह	16.12.2025 से 31.01.2026 तक
3	निधि अनुभागों में	½ माह	01.02.2026 से 15.02.2026 तक
4	लेखा परीक्षा कार्यालय में कास/केप अनुभागों में प्रशिक्षण	3.5 माह	16.02.2026 से 31.05.2026 तक
5	इनफार्मेशन टेक्नोलॉजी (व्यवहारिक एवं सैद्धांतिक प्रशिक्षण)	½ माह	01.06.2026 से 15.06.2026 तक
6	पेंशन	1 माह	16.06.2026 से 15.07.2026 तक

इसी अनुक्रम में 3.5 माह का सैद्धांतिक प्रशिक्षण (विस्तृत विवरण एनेक्सर-I एवं एनेक्सर-II में दर्शाया गया है) सलग सूची में दर्शाए संभागीय लेखापालों को, उनके पर्यवेक्षकों द्वारा दिया जावेगा।

(प्राधिकार: महालेखाकार महोदय के आदेश दिनांक 02.09.2025)

— हस्ता. —

वरिष्ठ लेखा अधिकारी/नि.वि-1

दिनांक 02.09.2025

क्रमांक/नि.वि. I/समूह-4/डी-

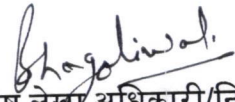
प्रतिलिपि- सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. सचिव, महालेखाकार (ले/ह) प्रथम, म.प्र. लेखा भवन, झाँसी रोड, ग्वालियर।
2. उप महालेखाकार (प्रशासन एवं ए.एम.जी.।), कार्यालय महालेखाकार (लेखा परीक्षा -II)-म.प्र., 53 अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र) की ओर आवश्यक कार्यवाही हेतु प्रेषित है।
3. उप महालेखाकार (प्रशासन), कार्यालय महालेखाकार (ले/ह) प्रथम, म.प्र. लेखा भवन, झाँसी रोड, ग्वालियर।
4. उप महालेखाकार (प्रशासन), कार्यालय महालेखाकार (ले/ह) द्वितीय, म.प्र. लेखा भवन, झाँसी रोड, ग्वालियर।
5. वरिष्ठ कोषालय अधिकारी . जिला कोषालय भोपाल (म.प्र)।
6. वरिष्ठ लेखा अधिकारी/निधि विविध-2 (स्थानीय)।
7. वरिष्ठ लेखा अधिकारी/निर्माण लेखा (स्थानीय)।
8. सम्बंधित परिवीक्षाधीन संभागीय लेखापालों को पालनार्थ।
9. सम्बंधित सुपरवाइजर (सलग सूची अनुसार)।
10. सम्बंधित परिवीक्षाधीन संभागीय लेखापालों को/सुपरवाइजर के कार्यपालन यंत्री।
11. कार्यालय आदेश नस्ती।

Bhagat Singh
वरिष्ठ लेखा अधिकारी/नि.वि-1

परिवीक्षाधीन संभागीय लेखपालों की सूची जिन्हें दिनांक 03.09.2025 से 15.07.2026 तक की अवधि में प्रशिक्षण प्रदान किया जाना है।

सरल क्रमांक	परि. संभागीय लेखपाल का नाम (सुश्री/श्री)	संभाग का नाम
1	आयुष	ग्रामीण यंत्री सेवा संभाग, बैतूल (म.प्र)
2	योगेश कंवरिया	ग्रामीण यंत्री सेवा संभाग, मनावर, धार (म.प्र)
3	सुरेन्द्र सिंह	ग्रामीण यंत्री सेवा संभाग, अलीराजपुर (म.प्र)
4	आकाश सिंह	लहार शाखा नहर संभाग, भिंड (म.प्र)
5	मोनिका	जल संसाधन संभाग, हरदा (म.प्र)
6	अभिजीत जेना	तवा परियोजना संभाग, इटारसी (म.प्र)
7	रोहित उप्रेती	राजघाट बांयी तट, नहर संभाग, खनियादाना, शिवपुरी (म.प्र)
8	सृष्टि सिंघल	ग्रामीण यंत्री सेवा संभाग, हरदा (म.प्र)
9	नितीश संघी	नर्मदा विकास संभाग क्र.09, मैहर, सतना (म.प्र)
10	प्रतीक सोलंकी	आर.ए.बी.एस. नहर संभाग क्र.1, करेली नरसिंहपुर (म.प्र)
11	अभिषेक जांगड़ा	जल मौसम विज्ञान संभाग क्र.3 रीवा (म.प्र)
12	राजकुमार लोधी	आर.ए.बी.एस. डिस्ट्रिक्ट संभाग नरसिंहपुर (म.प्र)


वरिष्ठ लेखपाल अधिकारी/नि.वि-1

Syllabus, Schedule and Course Content for Induction Training of Divisional Accountants

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
Inauguration				
DAY 1	1, 2 & 3	An introduction to the roles and responsibilities of Divisional Accountant in the broader background of the Department	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures ¹	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures
	4	Position of CAG as per the Constitution of India	Articles 148-151 of the Constitution of India	Constitutional provisions on CAG-Article 148-151
DAY 2	1 & 2	FRSR- Part-1: Definitions, Pay Rules and Exercises Leave Rules	FRSR- Part-1: Definitions, Pay Rules and Exercises CCS (Leave) Rules, 1972	FRSR-Definitions, Pay Rules CCS (Leave) Rules, 1972
	3 & 4	Ethics and Etiquette An overview of CCS (Conduct) Rules, 1964 and CCS (CCA) Rules, 1965 in guiding official and personal conduct. General Administrative Rules (Do's and Don'ts)	An overview of significant rules in CCS (Conduct) Rules, 1964 and CCS (CCA) Rules, 1965 in guiding official and personal conduct and general awareness of the other rules therein. General Administrative Rules (Do's and Don'ts) Ethics and Etiquette in dealing with stakeholders, protocols for handling RTI queries Precautions in use of social Media	Ethics and Etiquette, CCS (Conduct) Rules, 1964 - Rules 3, 3A, 5, 7, 8, 9, 11, 12, 13, 15, 15A, 16, 17, 18, 20, 21, 22, Rules 10, 11 and 20 of CCS (CCA) Rules, 1965

¹ Explaining structure of this training programme and about RTI as also an overview of CAG of India and Indian Audit and Accounts Department, including reference to relevant manuals and guides. -Explaining structure of this training programme and about RTI; Introduction to CAG of India and Indian Audit and Accounts Department. A view of website of CAG. Mandate, Vision, Mission and Core Values. Brief history of the department. A glimpse of the contents of the online books- Analytical History and Thematic History of CAG. Our products, resources and administrative matters hosted on website; Hierarchy and functional wings at HQ; Hierarchy and organisational set up in Divisional Accountant/ DAO cadre, promotion, recruitment rules-MSO (Admn.)-Vol. 3, departmental examinations and career progression in the cadre - MACPS, incentives for qualifications; APAR, List of guiding law, mandate and documents-Constitution of India, CAG's DPC Act, 1971, Regulations of Audit and Accounts 2007, MSO (A&E), Special Status of the cadre being associated with State Government - Applicability of rules on Pay, entitlements and procedures, general awareness of FRSR, GFR, Ministry of Finance's Manuals of Procurement, GAR, RPR, DFPR, CPWA Code, Schedule of Rates, CVC-role in Procurement, Vigilance Manual, indication of similar rules of individual states, basic awareness about purpose of MSO (Admn.)-Vol.1, 2, HQ Manual of Office Procedure, CSMOP Vol.13 and 14, eCSMOP and concept of eoffice.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 3	1	Duties & Functions of Divisional Accountants and examination of records	Duties & Functions of Divisional Accountants Records connected with work in the division office. Objection Book Revised Form 51 Monthly accounts (Meaning, when to submit to AG (A&E), various forms included in monthly accounts, significance) Deposits and advances registers (significance)	Duties & Functions of Divisional Accountants Records connected with work in the division office. DA Diary Monthly accounts (Meaning, when to submit to AG (A&E), various forms included in monthly accounts, significance) Deposits and advances registers (significance)
	2	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriation	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriation	Budgetary provisions for works
	3 & 4	Accounts of Public Works and Accounts	Chapter 8 of MSO (A & E) Vol.1 and Para 4.2, Chapter 10, Para 24.2.3 of CPWA Code	Chapter 8 of MSO (A & E) Vol.1 and Para 4.2, Chapter 10, Para 24.2.3 of CPWA Code
DAY 4	1	Highlights of CPWD Manual & CPWA Code	Highlights of CPWD Manual & CPWA Code	CPWD Manual & CPWA Code
	2	Law of Contracts Arbitration and Conciliation	Contract Act, 1872 Arbitration and Conciliation Act, 1996	Contract Act, 1872 Arbitration and Conciliation Act, 1996
	3	Technical sanction, administrative approval and bill of quantity Types of contract	Technical sanction, administrative approval and bill of quantity Types of contract	Technical sanction, administrative approval and bill of quantity Types of contract
	4	Overview of the process of Preparation and Evaluation of tenders	Overview of the process of Preparation & Evaluation of tenders; preparation of comparative statements & negotiation with bidders.	Awareness of Ministry of Finance's Manuals on Procurement of Goods, Services (2017) and Works (2019), Awareness of Departmental and CVC Manuals and instructions on tenders and assessment of bids

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DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 5	1 & 2	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types	Tendering Process 1. Pre-requisites of tenders/ tendering procedure 2. Tendering procedure and its different modes/types
	3 & 4	Pre-qualification bids and notice inviting tenders Two bid tendering system Procedure involved in online/global tenders	Pre-qualification bids & notice inviting tenders Two bid tendering systems Procedures involved in online global tenders Examples	Departmental and CVC Manuals and Instructions on pre-qualification, two bid system and global tenders Awareness of provisions in Ministry of Finance's Manual on Procurement of Goods (2017)
DAY 6	1	Sale of Tender documents and their accounting Collection of EMD & Performance Guarantee and refund of EMD	Sale of tender documents & their accounting; Collection of EMD and Performance guarantees at the time of tender/ award When is EMD refunded – procedure for refunds.	Sale of Tender documents and their accounting Collection of EMD & Performance Guarantee and refund of EMD
	2	Secretarial aspects of Tender Evaluation committee meeting Case studies	Secretarial aspects of tender Evaluation committee meetings – procedures involved in convening meetings – preparation of agenda – recording minutes of meetings – recording approval. Disapproval/ disclaimer of opinion on proposals in various records – recording partial approval related to applicable aspects only etc Case studies	Secretarial aspects of Tender Evaluation committee meeting

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	3 & 4	Soft Skills	Communication and Motivation/ Soft Skills/ Team-Building/ Site Visit (With Role Play/Exercises/Group activities)	Soft Skills
	1 & 2	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids	Preparation of comparative statements & evaluation of bids
DAY 7	3 & 4	<p>Discussion of important accounting terms</p> <p>Assessing experience and adequacy of technical Infrastructure/ manpower of the contractor</p> <p>Case Studies</p>	<p>Discussion of terms, annual financial turnover; financial statements – Profit & Loss Account, Balance Sheet; Bids, Final Bids, Technical Bids; Bidding capacity; Works done.</p> <p>How to assess bidding capacity based on turnover and works done</p> <p>Assessing Experience of contractors in execution of specific work and similar projects – determining the adequacy of documents furnished for this purpose – how to evaluate such documents</p> <p>Case Studies</p> <p>Assessing adequacy of technical Infrastructure and technical manpower of the contractor; Assessing bidding capacity based on turnover and work done – determining for this purpose – how to evaluate such documents</p> <p>Case Studies</p>	<p>Awareness of Ministry of Finance's Manuals on Procurement of Goods, Services (2017) and Works (2019), Awareness of Departmental and CVC Manuals and instructions on tenders and assessment of bids</p>

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DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 8	1 & 2	CVC guidelines on tendering process & award of contracts Discussion of practical cases/case Laws	CVC guidelines on tendering process & award of contracts including negotiation/post tender negotiation & tender conditions etc. Discussion of practical cases/case Laws	CVC guidelines on tendering process & award of contracts
	3 & 4	How to detect collusion/cartel formation of tenders – what are the red flags Case Study	Introduction to Competition Commission of India How to detect collusion/cartel formation of tenders – what are the red flags Case Study	Introduction to Competition Commission of India How to detect collusion/cartel formation of tenders – what are the red flags Case Study
DAY 9	1 & 2	Practical session on tender evaluation, award of work in PWD Discussion on Audit Observations relating to Works Audit	Practical session on actual procedure for tender evaluation, award of work in PWD with examples. Discussion on Audit Observations relating to Works Audit	Practical session and Group Discussion
	3 & 4	Contract management Checks during implementation of contract	Contract management Contract documents Checks during implementation of contract Evaluation of performance vis-à-vis payment	GFR 2017-Chapter 8, Awareness of Departmental and CVC Manuals and instructions on Contract Management and safeguards on payment
DAY 10	1 & 2	Measurement of work Case Study Initial records maintenance of measurement books	Measurement of work – how measurements are made, how they recorded. Measurement books, How to read a measurement book Case Study	Departmental instructions on Measurement of work Measurement books

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	3 & 4	Types of bills & Payments Deductions from bill after RA bills Refund of Performance Guarantee	Types of bills & Payments RA Bills (including first RA bill, final bill) Deductions from bill after RA bills Refund of Performance Guarantee	Departmental provisions on RA Bills (including first RA bill, final bill) Deductions from bill after RA bills Refund of Performance Guarantee
DAY 11	1 & 2	Taxes, Income Tax & GST	Tax implications – Income Tax, GST, TDS	Tax implications of contracts- Income Tax, GST, TDS
	3 & 4	Asset /register	How to prepare and maintain Asset register – Steps/ Procedures – Discussion on Examples/formats of an Asset Register	Departmental instructions on Asset register
DAY 12	1 & 2	MS Word	Basic practice of MS-Word	Introduction to MS Office
		MS Excel	Basic practice of MS-Excel	
	3 & 4	Test and Group Discussion on the training, Feedback, Evaluation and Valediction		

References:

1. Constitution of India
2. CAG's DPC Act, 1971
3. Draft Schedule for Induction Training of Auditors and Accountants (RTI, Mumbai-2020)
4. Introductory and Overview sessions of DRAAO Induction Training (2019-20)
5. List of duties prescribed by HQ- Duties of Divisional Accountant enclosed to HQ e-mail dated 4 June 2020-12:13 pm.
6. MSO (A&E) Vol.1
7. GFR, 2017
8. CPWA Code
9. Views of user offices and other RTIs
10. RTI, Nagpur's course schedule for Divisional Accountants-Regular
11. RTI, Nagpur's course schedule for Divisional Accountants-Secretarial and other advanced roles
12. Syllabus of DA Grade Examination as given in Chapter 7 of MSO (Admn.) Vol.1
13. Information on website of A & E West Bengal and PDAC, Kolkata on Divisional Accountants' training
14. Information on websites of AG, Himachal Pradesh and AG, Gujarat on Divisional Accountants' examination –
15. Feedback of training for DAOs/DAs in RTI, Mumbai (March 2020)

Annexure - D

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,

[Signature]
29/10/23

(Hirak Bagchi)

Sr. Administrative Officer (Exam)

E-131
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 ICMAI.
- (xi) Principles and Practice of Cost Accounting by N K Prasad.
- (xii) Websites – www.ifac.org, www.ifrs.org/groups/international-accounting-standards-board, www.icaai.org, and 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 (3rd 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 (3rd 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.*

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