

महालेखाकार (ले०&ह०) का कार्यालय  
बीरचंद पटेल पथ,  
पटना, बिहार - 800001



OFFICE OF THE ACCOUNTANT  
GENERAL (A&E),  
BIRCHAND PATEL PATH  
PATNA, BIHAR - 800001

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Letter No. \_WM-III/2025-26/Trg. Prog./

दिनांक / Date- /12/2025

**Office Order**

As ordered by the Principal Accountant General (A&E), Bihar, Patna, a theoretical and practical training programme for newly recruited Divisional Accountants (Prob) has been scheduled from 08.12.2025 to 07.05.2026.

During the period of training, Divisional Accountants (Probationers) will continue to draw their pay & allowances from the Divisions they are presently posted. Since the period of training will be treated as duty for all purposes, pay and allowances may be released by the Executive Engineer every month only after receipt of the Absentee Statements of Divisional Accountants (Prob.) from the Controlling Section of the O/o the Pr. AG (A&E) Bihar, Patna. T. A. and D.A. of trainers will be regulated as per T. A. Rules of Bihar State Government. During the period of training no kind of leave except casual leave on receipt of casual leave balance report from the Executive Engineers can be sanctioned by the Group Officer. After the completion of training they will be relieved by the Branch Officer under whom the training is given in the O/o the Pr. Accountant General (AE), Bihar Patna, report to their respective Divisions.

A list of nominated Divisional Accountants (Prob.) for participating in the said training programmes Annexure 'A' & a list, depicting duration and place of training, is enclosed herewith as Annexure 'B'.

All concerned Divisional Accountants (Prob.) as per annexure 'A' are directed to report on the scheduled date and place for undergoing the said mandatory training programme.

Encl: As above.

*Sd/-*  
Dy. Accountant General (Works)

Bihar, Patna

Memo No.-W.M.-III/2025-26/Trg. Prog./ 44

Dated:- 02/12/2025

Copy forwarded for kind information & necessary action to:

1. The Secretary to the P.A. G. (AE), Bihar, Patna.
2. The Secretary to the P.A. G. (Audit), Bihar, Patna.

3. PA to the Dy. A. G. (Admn.), O/o the P.A.G. (A&E), Bihar, Patna.
4. PA to the Dy. A. G. (Works), O/o the P.A.G. (A&E), Bihar, Patna.
5. Concerned Executive Engineers with the request to relieve the Divisional Accountant (Prob.) as per Annexure "A", from the Division in the light of this office order uploaded on the official website in time along with his casual leave account accordingly, so that he/she may report to the proper place of training in time. If he/she fails to turn up for training, no further chances for training will be given to the Divisional Accountant (Probationer).
6. Concerned Divisional Accountant (Prob.) as per Annexure "A". He/ She is directed to download this office order and to request the Executive Engineer concerned to relieve him/her and also directed to report on the date and to the place of training.
7. The Treasury Officers concerned for information and necessary action through official website.
8. Local Sr. AO- Pension- I/TM/WM-I/GM Section.
9. AAO/ITS with a request to upload this office order on official website under DA/DAO Tab.
10. Notice Board.

  
**Dy. Accountant General (Works)**

**Bihar, Patna.**



Appendure - 19

SL.NO.	NAME(SHRI/MS)	DATE OF BIRTH	SSC BATCH	ALLOTTED CATEGORY	DATE OF JOINING IN THE DIVISION	POSTED DIVISION	EMAIL ID OF THE DA
1	MRITUNJAY KUMAR	05.10.2002	2024	EWS	03.07.2025	IRRIGATION DIVISION, BATHNAHA, ARARIYA	<a href="mailto:mritunjaykumar6692@gmail.com">mritunjaykumar6692@gmail.com</a>
2	ABHISHEK MISHRA	15.08.1997	2024	EWS	13.09.2025	URBAN DEVELOPMENT DIVISION, WATER SUPPLY, (PMCA) PATNA, Email: watersupplysectionpmc@gmail.com	<a href="mailto:abhishek5555@gmail.com">abhishek5555@gmail.com</a>
3	ALKESH	23.02.1994	2024	SC	04.07.2025	IRRIGATION DIVISION, BANKA	<a href="mailto:alkesh.gothwal901@gmail.com">alkesh.gothwal901@gmail.com</a>
4	MANIKANT	18.07.2003	2024	SC	03.07.2025	KAMLA CANAL DIVISION, JAYNAGAR	<a href="mailto:mkant5588@gmail.com">mkant5588@gmail.com</a>
5	SONDARVA KALPESH GOPALBHAI	03.04.1998	2024	SC	03.07.2025	DURGAWATI WORKS DIVISION, CHENARI	<a href="mailto:sondarva.kalpesh23@gmail.com">sondarva.kalpesh23@gmail.com</a>
6	KUMARI SONALI	06.01.1994	2024	SC	13.09.2025	URBAN DEVELOPMENT DIVISION, PATNA WEST PATNA Email: cedudalpatna@gmail.com	<a href="mailto:k.sonali0601@gmail.com">k.sonali0601@gmail.com</a>
7	SAMEER KUMAR	18.03.2003	2024	SC	03.07.2025	TRIVENI CANAL DIVISION, NARKATTIYAGANJ	<a href="mailto:sameerkumar2003@gmail.com">sameerkumar2003@gmail.com</a>
8	MOHIT SONKAR	01.01.2002	2024	SC	03.07.2025	WEST KOSHI CANAL DIVISION, MADHUBANI	<a href="mailto:sonkarmohit82@gmail.com">sonkarmohit82@gmail.com</a>





ANNEXURE-B ( VENUE- HINDI CELL (THEORETICAL TRAINING) )

TRAINING MODULE AS PER REVISED SYLLABUS OF DIVISIONAL ACCOUNTANT (P)						
DAY	DATE	TOPIC	CONTENT	SYLLABUS	SESSION	REMARKS
Part-I ( Training module for induction training as per HQ guidelines)						
Inauguration      DAG (WORKS)						
1	08/12/2025	An introduction to the roles and responsibilities of Divisional Accountant in the broader background of the Department	Awareness of the legal framework and documentation relevant to the Department, career prospects Divisional Accountants, APAR and office procedures	Awareness of the role, legal framework and documentation relevant to the Department, career prospects of Divisional Accountants, APAR and office procedures	ABHAY KUMAR SINHA, SR. AO	1 to 3
		Position of CAG as per the Constitution of India	Articles 148-151 of the Constitution of India	Constitutional provisions on CAG- Article 148-151	-do-	4
		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	SUDHIR KUMAR, AAO	1 & 2
2	09/12/2025	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 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	VIPIN KUMAR, AAO	3 & 4
Induction Training to newly appointed Divisional Accountants (Prob.						

3	10/12/2025	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 From 51 Monthly accounts (Meaning, when to submit to AG (A&E), various form 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 form included in monthly accounts, (significance) Deposits and advances registers (significance)	APARAJITA, SR.AO	1
		Budget and budgetary provisions for works, Reconciliation of accounts, supplementary and re-appropriation	Budget and budgetary provisions for works, Reconciliation of accounts, supplementary grants, appropriation and re-appropriation	Budget and budgetary provisions for works, General Financial Rules lectures on budget grants and appropriation	JITENDRA KR SINHA, DATA MANAGER	2
		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	AJEET KUMAR DAS, SR. DAO	3&4
		Highlights of CPWD Manual & CPWA Code	Highlights of CPWD Manual & CPWA Code	CPWD Manual & CPWA Code	RAHUL KASHYAP, DAO	1
4	11/12/2025	Law of Contracts Arbitration and Conciliation	Contract Act, 1872 Arbitration and Conciliation Act, 1996	Contract Act, 1872 Arbitration and Conciliation Act, 1996 contracts/Agreements General Principles.	KRISHNA MURARI, SR.DAO	2
		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	-do-	3
		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 Departmental and CVC Manuals and instructions on tenders and assessment of bids	-do-	4
	Headquarters Office vide letter No 397/Trg-Div/File No.246/2015 dated 06.07.2020 for conducting					



5	12/12/2025	<p>Tendering Process</p> <p>1. Pre-requisites of tenders/tendering procedure</p> <p>2. Tendering Procedure and its different modes/types</p>	<p>Tendering Process</p> <p>1. Pre-requisites of tenders/tendering procedure</p> <p>2. Tendering Procedure and its different modes/types</p>	<p>Tendering Process</p> <p>1. Pre-requisites of tenders/tendering procedure</p> <p>2. Tendering Procedure and its different modes/types</p>	<p>RAJENDRA KUMAR NO.2, SR. DAO</p>	1&2	
		<p>Pre-qualification bids and notice inviting tenders Two bid tendering system Procedure involved in online/global tenders</p>	<p>Pre-qualification bids &amp; notice inviting tenders Two bid tendering system Procedure involved in online global tenders Examples</p>	<p>Departmental and CVC Manuals and Instructions on pre-qualification, two bid system and global tenders</p> <p>Awareness of provisions in Ministry of Finance's Manual Procurement of Goods (2017)</p>	-do-	3&4	
		<p>Sale of Tender documents and their accounting Collection of EMD &amp; Performance Guarantee and refund of EMD</p>	<p>Sale of Tender documents &amp; their accounting Collection of EMD and Performance guarantees at the time of tender/award When is EMD refunded- procedure for refunds.</p>	<p>Sale of Tender documents and their accounting Collection of EMD &amp; Performance Guarantee and refund of EMD</p>	-do-	1	
6	15/12/2025	<p>Secretarial aspects of Tender Evaluation committee meeting Case studies</p>	<p>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</p>	<p>Secretarial aspects of Tender Evaluation committee meeting</p>	-do-	2	
		<p>Soft Skills</p>	<p>Communication and Motivation/ Soft Skills/Team-Building/Site Visit (With Role Play/Exercises/Group activities)</p>	<p>Soft Skills</p>	-do-	3&4	
		<p>Preparation of comparative statements &amp; evaluation of bids</p>	<p>Preparation of comparative statements &amp; evaluation of bids</p>	<p>Preparation of comparative statements &amp; evaluation of bids</p>	<p>PRIYADARSHI VIKASH, SR.AO</p>	1&2	

Training Module/Syllabus provided by

7	Discussion of Important accounting terms Assessing experience and adequacy of technical infrastructure/manpower of the contractor Case	Discussion of terms, annual financial turnover, financial statements-Profit & Loss Account, Balance Sheet, Bids, final Bids, Technical Bids; Bidding capacity; Works done. How to assess bidding capacity based on turnover and works, done 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 Case 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 Case Studies	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	PRIYADARSHI VIKASH, SR.AO	3&4	
16/12/2025						
8	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	GAUTAM KUMAR NO-2	1&2	
17/12/2025	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	GAUTAM KUMAR NO-2	3&4	
	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 Discussion on Audit Observations relating to Works Audit	Practical Session and Group Discussion	CHANDRA PRAKASH SINGH, SR. AO	1&2	
	How to detect collusion/cartel formation of	Introduction to Competition Commission of india How to	Introduction to Competition Commission of india How to	AJEET KUMAR DAS SR. DAO	3&4	



	tenders –what are the red flags Case Study	detect collusion/cartel formation of tenders –what are the red flags Case Study	detect collusion/cartel formation of tenders –what are the red flags Case Study				
9	18/12/2025	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 Discussion on Audit Observations relating to Works Audit	Practical Session and Group Discussion	AJEET KUMAR DAS SR. DAO	1&2	
		Contract management Checks during implementation of contract	Contract management Contract documents Checks during implementation of contract Evaluation of performance vis-à-vis payment	GRF 2017-Chapter 8, Awareness of Departmental and CVC manuals and instructions on Contract Management and safeguards on payment	AJEET KUMAR DAS SR. DAO	3&4	
10	19/12/2025	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	RAJENDRA KUMAR NO.2, SR. DAO	1&2	
		Types of bills & Payments Deductions from bill after RA bills Refund of Performance Guarantee	Types of bills & Payments Deductions from bill after RA (including first RA bill, final bill) deductions from bill after RA bill Refund of Performance Guarantee	Types of bills & Payments Deductions from bill after RA (including first RA bill, final bill) deductions from bill after RA bill Refund of Performance Guarantee	-do-	3&4	

		Taxes, Income Tax & GST	Tax implications- Tax GST TDS	Tax implications of contracts- Income Tax GST TDS	-do-	1&2	
	22/12/2025	Asset/register	How to prepare and maintain Asset register – Steps/Procedures – Discussion on Examples/formats of an Asset Register	Departmental instructions on Asset register	RAKESH KUMAR, AAO	3&4	
12	23/12/2025	MS Word	Basic practice of MS-Word	Introduction to MS Office	MANTOO KUMAR SINHA, AAO	1&2	
		MS Excel	Basic practice of MS-Excel				
		Test and Group Discussion on the training, Feedback, Evaluation and Valediction			MANTOO KUMAR SINHA, AAO	3&4	
		<b>PART- II (As per revised syllabus of DAGE)</b>					
1	24/12/2025	Essay or Preciis, Grammar Letters & Drafting	Part 1 – Essay or Preciis, Letters and Drafting (Conventional Mode) (At least 40% marks for narrative and descriptive part)	Essay or Preciis, Letters and Drafting	JAY PRAKASH, SR. AO	2 sessions	Paper-1 No change as per old training module
			Part 2 – Grammar	Grammar		2 sessions	New Topic/Paper
	26/12/2025	Book-keeping, Government & Commercial Accountancy	Part 1 – Book keeping 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.	GUDDU KUMAR, AAO	4 sessions	Paper-II This topic has been replaced with Elementary Book keeping having 10



																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												</
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

	01/01/2026 2 session&02.01.2026 2 sessions	
<p>Standard-based Accounting-Accounting Rules &amp; Indian Government Accounting/Financial Reporting Standards (IGASs/IGFRSSs).</p> <p>4. Concept of Proforma Accounts.</p> <p>5. Budgetary process and Review.</p> <p>6. Receipt of Accounts and Departmental Compilation including Public Works and Forest Division Accounting.</p> <p>7. Accounts of Inter-Governmental Transactions.</p> <p>8. Accounting of Institutional Loans and Advances and Debt Accounts.</p> <p>9. Contingency Fund Transaction and its Recoupment.</p> <p>10. Accounting of Deposits and Reserve Funds.</p> <p>11. General Provident Fund (GPF) and Pension Accounting.</p> <p>12. RBD Accounting and Cash Management.</p> <p>13. Review of Balances.</p>	<p>02 sessions</p> <p>02 sessions</p> <p>02 sessions</p>	<p>may be prescribed as 18 sessions for Part-1 12 sessions for Part-II</p>



02/01/2026(02 sessions) &05/01/2026(02 sessions)			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).	JITENDRA KUMAR SINHA DATA MANAGER	02 sessions	
05/01/2026(02 sessions) &06/01/2026(02 sessions)	Mandate of the CAG of India and Service Regulations	Part -1 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).	VIPIN KUMAR, AAO	01 sessions	Paper-III New Topic
			3. Provision of the regulation 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. Provision of the CAG's Manual of Standing orders (Administrative), Vol. I (3 <sup>rd</sup> Editions)	VIPIN KUMAR, AAO	01 sessions	
2 days		Part II- Service Regulations	1. Provisions relating to leave as in Central Civil Service – CCS (Leave) Rules, 1972. 2. Provisions relating to conduct of a Government Servant as	SANJAY BURRWAL, AAO	02sessions	

06/01/20262 sessions & 07/01/20262 sessions			<p>in the CCS (Conduct) Rules 1964.</p> <p>3. Provisions relating to charges, procedure of inquire, penalties and appeal as in the CCS (Classification, Control and Appeal- CCA) Rules 1965.</p> <p>4. Provisions of Pensions (Old/NPS) Rules/GPF Rules.</p> <p>5. FRSR Part I, General Rules (Chapter II- Definitions and Chapter IV-Pay).</p> <p>6. TA Rules of Union Government as contained in Compilation of FRSR Part II.</p> <p>7. CVC Guidelines relating to conduct of Government Officials and transparency and accountability relating to procurement.</p> <p>8. Right to Information – RTI Act.</p>	<p>VIPIN KUMAR, AAO</p> <p>02 sessions</p>
			<p>SUDHIR KUMAR, AAO</p> <p>02 sessions</p>	



					Paper-IV New topic
Government Audit and Basic Concepts of Taxation	Part I – Government Audit	<ol style="list-style-type: none"> <li>1. Basic Concepts and General Principal and Practices of Government audit.</li> <li>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.</li> <li>3. Introduction to Audit Paragraphs, Inspection &amp; Reports/treasury Inspection Report</li> </ol>	Nomination to be made by Audit office.	4 sessions	
	Part II Concepts of Taxation	<ol style="list-style-type: none"> <li>1. Basic concept of Direct and Indirect taxation.</li> <li>2. Constitutional provisions on taxation.</li> <li>3. Basic concepts of Income Tax (Sections 2 to 17 of the IT Act).</li> <li>4. Basic concepts of Goods and Services Tax Act (Chapter III, IV&amp;V of the GST Act).</li> </ol>		4 sessions	
General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)	Part – I Central Government Rules	<ol style="list-style-type: none"> <li>1. General System of Financial Management, Budget formulation and implementation and Government Accounts.</li> <li>2. Procurement of Goods, works and Services.</li> <li>3. Inventory and contract management.</li> </ol>	JITENDRA KUMAR SINHA DATA MANAGER	2 sessions	Paper V may be revised from 4 sessions to sessions as contract law has been adden in this paper.
09/01/2026 (2 sessions) & 12/01/2026 (2 sessions)	08/01/2026(2 sessions) & 09/01/2026 (2 sessions)	07/01/2026 2sessions & 08/01/2026 2 sessions		2 days	
				2 days	

[illegible]



Public Work Accounts & Procedure	Part I _Public Works Accounts & Procedure (Theory) (MCQ) 40 marks	<ol style="list-style-type: none"> <li>1. Duties and responsibilities of Divisional Accountants including preparation and submission to AG Office the monthly works accounts including transactions routed through treasury.</li> <li>2. Basic understanding of the provisions of CPWD Manual (2019) and CPWD code.</li> <li>3. Public Works Accounts Code/Department Code and schedule of power, if any of the PW Department</li> </ol>	Nomination to be made in due course.	2 sessions	Paper IV Theory and practical papers have been merged to single paper. There were 26 session for both papers. No change in training session required.
13/01/2026 ( sessions)	14/01/2026	<ol style="list-style-type: none"> <li>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).</li> <li>5. Basic understanding of the provisions of the Arbitration and Conciliation Act 1996.</li> </ol>	Nomination to be made in due course.	4 sessions	
6 and half days	15/01/2026	<ol style="list-style-type: none"> <li>6. Standard Bid documents, e-tenders and State's Procurement Act/Rules, if any.</li> <li>7. Basic understanding of workin of the Works Account or relevant modules such as Pay module/ Budget module, etc. in State's</li> </ol>	RAJENDRA KUMAR, SR. DAO	4 session	

				Integrated / Centralised Financial Management System (IFMS/CFMS)			
	16/01/2026	Public Works Accounts & Procedure (practical) 60 marks	Part II	<ol style="list-style-type: none"> <li>1. Examination of initial accounts, stock and tools and plant returns, contractor's bill including running account bill, final bills and vouchers and Cash Book.</li> <li>2. Classification of transaction, compilation and preparation Monthly Divisional Accounts.</li> <li>3. Tendering process including through e-Tendering/e-Procurement.</li> <li>4. Works Abstract, Register of Work, Contractors' Ledger, Transfer Entries.</li> <li>5. Schedule of Power, types of works including deposit works and schedule of rates.</li> <li>6. Types of book / register prescribed for /kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers.</li> </ol>	AJEET KUMAR DAS, SR. DAO	4 sessions	
				<ol style="list-style-type: none"> <li>3. Tendering process including through e-Tendering/e-Procurement.</li> <li>4. Works Abstract, Register of Work, Contractors' Ledger, Transfer Entries.</li> </ol>	KRISHNA MURARI NO- 1, SR. DAO	4 sessions	
				<ol style="list-style-type: none"> <li>5. Schedule of Power, types of works including deposit works and schedule of rates.</li> <li>6. Types of book / register prescribed for /kept by the PW Drawing and Disbursing Officer (DDO) and different layers of Engineers.</li> </ol>	GAUTAM KUMAR NO-II, SR. DAO	4 sessions	
2 days	19/01/2026	Information Technology (IT)	Part I – IT (Theory) (MCQ)	<ol style="list-style-type: none"> <li>1. Introduction to computing system – basic knowledge of devices such as computers (desktop, laptop, etc.), and other</li> </ol>	MD. Salauddin AAO	4 sessions	Paper VII New topic



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 Integrate / Centralized Financial Management System (IFMS/CFMS), e-Office, I&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 (nNeGP) and Digital

20/01/2026		Part II – IT (Practical)	India Programme.	MD. Salauddin	4 sessions	
			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).	MD. AAO		

Enclosure:- Headquarters Circular No. 04 of 2023 dated 09.10.2023.

Note:- All the faculty will follow the Headquarters Circular and books mentioned in the circular.

Practical Training:-

A&E OFFICE- 21.01.2026 to 30.03.2026

AUDIT OFFICE – 31.03.2023 to 07.05.2026.

Stand by faculty:-

1. Shri Abhay Kumar Sinha, Sr. AO
2. Shri Priyadarshi Vikash, Sr. AO
3. Shri Santosh Kumar Rajak, Sr. AO
4. Shri Guddu Kumar, AAO
5. Shri Pradeep Kumar, AAO

Deputy Accountant General (Works)





28

**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)

<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



# **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.icaai.org](http://www.icaai.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 G 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.*