

प्रधान महलेखाकार (लेओ&एओ) का
कार्यालय
बीरचंद पटेल पथ,
पटना, बिहार - 800001



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

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठ
Dedicated to Truth in Public Interest

पत्रांक / Letter No Trg & Exam (A&E)/SAS/(2026-27)1B-45
दिनांक / Date :- 11.06.2026

कार्यालय आदेश/Office Order

विषय: संशोधित एसएस पाठ्यक्रम पर स्व-अध्ययन मॉड्यूल (एसएलएम)।
Sub: Self Learning Modules (SLMs) on revised SAS Syllabus.

मुख्यालय के ज्ञान एवं क्षमता निर्माण विंग द्वारा एसएस परीक्षा में बैठने वाले उम्मीदवारों की तैयारी में सहायता के लिए संशोधित एसएस पाठ्यक्रम पर आधारित स्व-अध्ययन मॉड्यूल (एसएलएम) तैयार किया गया है। Knowledge & Capacity Building wing of Headquarters' has prepared Self Learning Modules (SLMS) on the revised SAS Syllabus in place of SAS preparatory training to assist candidates appearing in the SAS Examination in their training.

ये SLMs वर्तमान में समीक्षाधीन हैं और इनका उद्देश्य केवल पूरक शिक्षण संसाधन के रूप में कार्य करना है। उम्मीदवारों को सलाह दी जाती है कि वे अवधारणाओं की व्यापक समझ और स्पष्टीकरण के लिए परीक्षा विंग द्वारा जारी संशोधित एसएस पाठ्यक्रम में निर्धारित मूल संदर्भ सामग्री, जिसमें संबंधित नियमावली, अधिनियम, नियम और मानक पुस्तकें शामिल हैं, का भी संदर्भ लें। SLMs मॉड्यूल का मसौदा SAI CB पोर्टल पर "संदर्भ सामग्री" टैब (एसएलएम) के अंतर्गत अपलोड कर दिया गया है।

These SLMs are presently under review and are intended to serve only as supplementary learning resources. Candidates are advised to refer to the original reference materials prescribed in the revised SAS syllabus issued by the Examination Wing, including relevant manuals, Acts, rules, and standard books, for comprehensive understanding and clarification of concepts. The draft SLM modules have been uploaded to SAI CB Portal under the "Reference Material" tab (SLMs).

इसके अतिरिक्त, अनुलग्नक-1 में संलग्न कार्यक्रम के अनुसार, एसएस परीक्षा में बैठने वाले उम्मीदवारों के लिए 12.06.2026 से 17.06.2026 के बीच प्रत्येक प्रश्न पत्र के लिए हिन्दी सेल में दो विशेष संदेह निवारण सत्र का आयोजन किया जा रहा है। इन सत्रों का उपयोग शंकाओं के निवारण, प्रमुख अवधारणाओं पर चर्चा करने और मसौदा Handbooks/SLMs के अध्ययन से उत्पन्न उम्मीदवारों के विशिष्ट प्रश्नों के समाधान के लिए किया जाना है।

Further, two dedicated doubt clearance sessions are being conducted in **Hindi Cell** for each paper for candidates appearing in the SAS Examination between 12.06.2026 and 17.06.2026 as per the schedule enclosed in Annexure-I. These sessions are to be utilized for doubt resolution, discussion of key concepts, and addressing candidate-specific queries arising from the study of the draft Handbooks/SLMs.


अनु 0- अनुलग्नक-1

Digitally signed by
LOKESH DATAL
Date: 11-06-2026
16:19:50

Sr. Dy. Accountant General (Admn)

Copy forwarded for information & necessary action to: -

01. Pr. AG. (A&E) Sectt.
02. Sr. DAG (Admn & GE) Sectt
03. DAG (VLC, A/Cs & WM) Sectt
04. Sr. DAG (Pension & Fund) Sectt
05. AAO/Admn-I with a request to intimate the contents of this office order to those eligible officials of this office who are on deputation.
06. AAO/WM-I with a request to intimate the contents of this office order to DA cadre.
07. AAO/ITS with a request to upload this office order to official site.
08. Notice board/Social Media platform/Gurard file.


Sr. Accounts Officer / Trg. & Exam
21/01/26

Phone: 0612-2225634

Fax: 0612-2221056

Email: agaebihar@cag.gov.in

List of candidates for Self Learning Modules (SLMs) on revised SAS Syllabus

Sl. No.	Name of candidate
1.	Sanjeev Kumar
2.	Krishna Padey
3.	Shriram Mishra
4.	Satish Kumar Singh
5.	Ratan Kumar
6.	Md. Noor Ali
7.	Md. Neshar
8.	Sarvesh Kumar
9.	Badri Narayan Singh
10.	Md. Shahzad Ansari
11.	Rameshwar Singh
12.	Kamlesh Kumar
13.	Shailesh Prasad Singh
14.	Ankur Kumar
15.	Ashutosh Kumar
16.	Munglal Kumar
17.	Satyendra Kumar Mishra
18.	Rahul Kumar
19.	Priyesh Ranjan Sharma
20.	Mukesh Kumar Meena
21.	Niraj Kumar Choudhary

Quy012x
Sr. A. 011/6126

Annexure -I**Doubt clearance sessions for the SAS Examination-I of 2026**

Session I –10.15am to 11.30am; Session II- 11.45 am to 01.00 pm; Session III –02.00 pm to 03.15 pm.; Session IV- 03.30 pm to 4.45 pm.

Paper	Topic	Date	Session	Faculty (Shri/Smt.)
PC-1- Language Skills	<p>1. Draft paragraph/ Draft Audit Comments- (range 25-30 marks) Candidates would be expected to frame a Draft Paragraph or Draft Audit Comments from the given material (may include contents from Compliance Audit, Performance Audit and/ or Financial Statements of Autonomous Bodies/ PSUs & Accounts of State/ Central Government).</p> <p>2. Short Essay- (500 words; range 20- 25 marks) Candidates would be required to write one essay from four/ five given topics. They will be expected to keep closely to the subject of the essay to arrange their ideas in orderly fashion and to write concisely. Credit will be given for effective and exact expression.</p> <p>3. Precis- (one third length of the given passage; range 20-25 marks) The candidate is expected to write a summary or a gist of the main points of a comprehensive passage that is supposed to cover the main essence/ idea of the passage in her/ his own words.</p>	12.06.2026	I to II	Jai Prakash, Sr.AO

	<p>vi. Part XII- Chapter I and II</p> <ul style="list-style-type: none"> • C&AG of India (Duties Power & Conditions of Service) Act 1971, Regulations on Audit and Accounts 2020. <p>II. Principles and Standards of Auditing: (Weightage – 25 per cent)</p> <ul style="list-style-type: none"> • International Standards- INTOSAI Principles and selected standards and guidance. <p>i. ISSAI- 1, 10, 100, 200, 300, 400</p> <ul style="list-style-type: none"> • Ethics in Audit, including CAG's Code of Ethics and ISSAI 130 • CAG's Auditing Standards. 			
	<p>III. Audit Process: (Weightage – 30 per cent)</p> <ul style="list-style-type: none"> • Planning and Designing of Audit: Understanding the entity, risk analysis (parameters and techniques), audit programming, desk review, Audit design matrix (identifying criteria and appropriate audit methodology). • Execution Entry/ exit conference, audit requisition/ audit enquiry/ audit observation, Audit evidence (characteristics, evidence gathering and analysis techniques) 			

<p>PC-3: Information Technology (Theory and Practical) (all branches)</p>	<p>1. Fundamentals of IT and Computer Applications (5 Marks)</p> <p>1.1 Introduction to Computers: Hardware components, CPU functions, and memory devices.</p> <p>1.2 Software Tools: Proficiency in the latest MS Office Suite (Word, Excel, PowerPoint) and understanding basic of operating systems.</p> <p>1.3 Computer Networks: Overview of LAN/WAN/Internet and cloud computing concepts (IaaS, PaaS, SaaS).</p> <p>1.5 Introduction to AI/ML: Basic concepts and real-world applications in auditing.</p> <p>1.5 AI in Auditing: Questions on how AI can be leveraged for data analysis, what precautions does one need to take while exposing data to a public LLM, concepts of Responsible AI, risks in AI based systems being used by government (use cases may be used in MCQs)</p> <p>2. Database Management Systems (15 Marks)</p> <p>2.1 DBMS and RDBMS Basics: Designing databases and principles of normalization.</p> <p>2.2 Relational Databases: Understanding integrity constraints, primary and foreign keys, and data manipulation techniques. Concept of action query, Joins, views, data manipulation, etc.</p>	<p>15.06.2026</p>	<p>I to II</p>	<p>Salauddin Ansari, AAO</p>
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<p>3.6 Common Cyber-Attack Methods: Understanding OWASP vulnerabilities and prevalent attack vectors.</p> <p>3.7 E-Waste Management: Overview of CAG's E-Waste Management Rules and sustainability initiatives.</p> <p>3.8 CAG's Data Governance Policy: Key aspects and implementation strategies. Sub-parts of data governance like data management, data archival policy if in place in IAAD, key aspects of the same.</p> <p>3.9 Digital Personal Data Protection Act, 2023.</p> <p>3.10 National IT Policies: Insights into Digital India, e-Kranti, and the National e-Governance Plan.</p> <p>3.11 Guidelines for Indian Government Websites (GIGW): Best practices for website management.</p> <p>3.12 Ethical AI Usage: Principles of ethical AI deployment in governance and auditing.</p> <p>3.13 adhaar Act and subsequent amendments.</p> <p>4. Information System Auditing and IT-Enabled Audit Tools (10 Marks)</p> <p>4.1 CAG's Standing Order on IT Auditing (August 2020): Essential directives and guidelines.</p>			
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	<p>4.2 Control Objectives and Measures: Differentiating between general and IS-specific controls. Differentiating between IT Audit and IT-Assisted Audit.</p> <p>4.3 CAG's IT Audit Manual 2024: Recent revisions and key takeaways.</p> <p>4.4 CAG's AI Strategic Framework for Audit: Introduction and foundational concepts.</p> <p>4.5 Questions on functionalities of CAAT tools used in IAAD</p> <p>5. Situation or use case based exercises on IT Audit (20 Marks)</p> <ol style="list-style-type: none"> 1. Providing sample IT audit paras and asked to improve the drafting 2. Framing audit objectives and audit observations/paras on an IT system deployed in government organization and following CAG's standing orders and manuals on IT audit 3. Any other IT audit related exercise. <p>6. MS Excel (15 Marks): Functions (VLOOKUP, INDEX and MATCH, append functions, etc.), Pivot tables, Power Pivot, What if analysis, data validation, conditional formatting.</p> <p>7. Exercise based activities (25 Marks): Using CAAT tool used in IAAD like Tableau, Knime or SQL queries</p>			
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<p>PC-4 Financial Rules, Service Rules and Basic Principles of Government</p>	<p>Section I. Service rules and regulations Weightage: 15%</p> <p>Syllabus</p> <p>Provisions of the following Rules and Regulations:</p> <ol style="list-style-type: none"> 1. Fundamental Rules & Supplementary Rules (Part I): - Provisions relating to the following: (a) General Conditions of Service (b) Pay, Additions to Pay and Pay Fixation (c) Dismissal, Removal and Suspension (d) Retirement (e) Medical Certificate of Fitness on first entry 2. Fundamental Rules & Supplementary Rules (Part II): Travelling Allowance Rules 3. Fundamental Rules & Supplementary Rules (Part III): CCS (Leave) Rules 1972 4. Central Civil Services (Joining Time) Rules 5. Central Civil Services (Classification, Control and Appeal Rules) 6. Central Civil Services (Conduct) Rules 7. General Provident Fund (Central Services) Rules 8. CCS Pension Rules 1972 9. Defined Contribution Pension Scheme (New Pension Scheme) 	<p>15.06.2026</p>	<p>III to IV</p>	<p>Guddu Kumar, AAO</p>
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Accounts and CPWA	<p>Section II. General Financial Rules. Weightage: 15 %</p> <p>Syllabus</p> <ol style="list-style-type: none"> 1. Central Government Accounts (Receipts and Payment) Rules, 1983. 2. General Financial Rules, 2017 (Chapters 1,2,3,4,5,7,9,10,11 &12) 3. Delegation of Financial Powers Rules 1978 			
	<p>Section III. Civil Accounts Weightage: 70 %</p> <p>Syllabus</p> <ol style="list-style-type: none"> 1. Government Accounting Rules,1990- Chapter on General outline of the system of Accounts 2. Account Code for Accountant General 3. List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments 4. Comptroller and Auditor General's Manual of Standing Orders(A&E) Volume-I (Chapters 3,4,5,6,7,10,11,16,17,19 &20) 5. Comptroller and Auditor General's Manual Standing Orders (A&E) Volume-II (Chapters 1 & 2) 6. Civil Accounts Manual (Revised second edition 2007) issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure, New Delhi (Chapter 1-paragraphs No. 1.2,1.4,1.12, Chapter 4-paragraphs No. 4.6,4.7,4.8 and Appendix 'B' Chapter 5-paragraph No. 			

	<p>5.15 and Annexure 'C', Chapter 7 except paragraph No. 7.16, Chapter 8, Chapter 10-paragraphs No.10.3,10.4,10.9 and Annexure 'A' Chapter 16-paragraph 16.1 and Chapter 17- paragraphs No. 17.7 and 17.10)</p> <p>7. Central Public Works Accounts Code with Appendices</p> <p>8. Comptroller and Auditor General's Manual of Standing Orders(A&E) Volume-I (Chapter 8-Accounts of Public works & Chapter 9-Accounts of Forests)</p> <p>9. Book of Forms referred in CPWA Code</p>			
<p>PC-09 Basic Financial Accounting and Analysis of financial Statements (Commercial)</p>	<p>Part-I. Financial Accounting (Marks -70) (Descriptive-50 Marks & MCQs-20 Marks)</p> <ol style="list-style-type: none"> 1. Financial Accounting – Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles. MCQs 2. Accounting Process – From recording of transactions to preparation of Financial Statements, Books of original entry, Journal, Ledger, Preparation of Bank Reconciliation Statement, 	16.06.2026	I to II	Pradip Kumar, AAO

	<p>Trial Balance and Rectification of Errors, (Partially Descriptive and MCQs)</p> <p>3. Depreciation, Provisions and Reserves. (Partially Descriptive and MCQs)</p> <p>4. Final Accounts of Sole Proprietorship Concerns. Descriptive Final Accounts of Non-Profit Organizations – with focus and Fund Accounting. (Descriptive)</p> <p>5. Accounts of Joint Stock Companies- Accounting for Share Capital and Borrowings, preparation of Final Accounts. (Descriptive)</p> <p>6. Analysis of Financial Statements: Ratio Analysis, Common-Size Statements, Comparative Statements, Trend Analysis, Funds Flow Analysis/Statements, Cash Flow Analysis/Statements. (Descriptive)</p> <p>The Marks of Descriptive and MCQs for Part I of the PC which carries total 70 Marks may be 50 and 20 respectively.</p>			
	<p>Part-II Accounting Standards (Marks-30) 20 Marks 10 Marks</p> <p>(a) Introduction to Accounting Standards issued by the Institute of Chartered Accountants of India with special reference to the following standards (as amended from time to time): (Partially Descriptive and MCQs)</p> <ul style="list-style-type: none"> AS-1 : Disclosure of Accounting Policies 			

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| | <ul style="list-style-type: none">• AS-2: Valuation of Inventories• AS-3: Cash Flow Statements• AS-4: Contingencies and Events occurring after the Balance Sheet Date• AS-5: Net Profit or loss for the Period, Prior Period Items and Changes in Accounting Policies• AS-9: Revenue Recognition• AS-10: Property, Plant and Equipment• AS-12: Accounting for Government Grants• AS-13: Accounting of Investments• AS-15: Employee Benefits• AS-18: Related Party Disclosures• AS-21: Consolidated Financial Statements• AS-26: Intangible Assets• AS-28: Impairment of Assets• AS-29: Provisions, Contingent Liabilities and Contingent Assets | | | |
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	<p>(b) Uniform Format of Accounts for Central Autonomous Bodies (Descriptive) The Marks of Descriptive and MCQs for Part II of the PC which carries total 30 Marks may be 20 and 10 respectively.</p>			
<p>PC-11 Advanced Government Accounts and Government Accounting Standards</p>	<p>Detailed Syllabus:</p> <p>A. Finance and Appropriation Accounts and introduction to CFRA: (Weightage 20%)</p> <p>(i) Time schedule and Instructions for preparation and submission of Accounts (ii) Form of Appropriation Accounts, Form of Statement showing grant-wise details of estimates and actuals in respect of recoveries adjusted in accounts in reduction of expenditure etc.</p> <p>(iii) Form of the Statements, Appendices, etc. incorporated in Finance Accounts (iv) General Checks to be exercised while compiling/ preparing Accounts including checks to be exercised by I.T.A. in scrutiny of Accounts</p> <p>(v) Submission of Draft Accounts to Accountant General (Audit)</p> <p>(vi) Certificate of the A.G. (A&E) & Certificate of the A.G. (Audit) including emphasis of matter</p> <p>(vii) Instructions to be followed in the printing of Accounts, Forwarding of Bond copies to the C.A.G etc.</p>	<p>16.06.2026</p>	<p>III to IV</p>	<p>Santosh Kumar, AAO</p>

<p>(viii) Mandate and details regarding compilation of CFRA, overview and visual presentation – CFRA dashboard</p> <p>B. Processes in the compilation of accounts by State Accountants General: (Weightage -30%)</p> <p>(i) Duties and powers of the Comptroller and Auditor General in relation to compilation of accounts as provided in the Constitution of India and as laid down in CAG's DPC Act, 1971</p> <p>(ii) Delegation of Powers</p> <p>(iii) General Instructions regarding procedure of Accounting</p> <p>(iv) Debt. Deposit and Remittance Transactions, Review of Balances</p> <p>(v) Maintenance of Provident Fund, Pension and Gazetted Entitlement</p> <p>(vi) Introduction to Budget Review and State FRBM targets and its application during the compilation of Accounts, surrender, re-appropriation orders etc.</p>			
	<p>C. Accounting in digital environment: (Weightage -20%)</p> <p>(i) Basic understanding of functioning of treasuries</p> <p>a. Computerization of treasuries and Introduction to IFMS in the States including the basic modules included (* different states are in different stages of IFMS maturity). These include Budget Module, DDO/Treasury Module, Human Resource Management Module, e-Receipt/Payment Module, AG Module and any other module specific to state concerned.</p>		

(ii) Transactions with RBI including difference in Cash Balances, flow of e-receipts and reconciliation of Reserve Bank Deposits (RBD) and accounting of various interest-bearing Reserve Funds

(iii) Treasury inspection in e-environment including checklist to be followed

(iv) Introduction to PFMS and inputs from PFMS for the relevant Statements/ Appendices of Finance Accounts

(v) E-Kuber -Government payments/disbursements of RBI through E-Kuber and role of Treasury, DDO, Agency Banks and Accountant General including failed transactions

**D. Natural Resource Accounts and Asset Account Preparation:
(Weightage -10%)**

(i) Sustainable Development Goals related to Natural Resources

(ii) United Nations -The System of Environmental-Economic Accounting 2012— Central Framework (SEEA Central Framework) – introduction, Resources to be accounted, shortlisted minerals in India for accountal

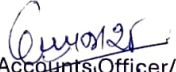
(iii) Introduction to Panchamrit – COP26, India's Commitment- National declaration (iv) Mandate for imposition of taxes on resources and preparation of Asset Accounts (v) Asset Accounting – tables and templates

	<p>E. Government Accounting Standards and Cash based IPSAS: (Weightage-20%)</p> <p>(i) Constitution of Government Accounting Standards Advisory Board (GASAB), structure of the board and responsibilities</p> <p>(ii) Indian Government Accounting Standards (IGASSs) formulated by GASAB are for cash system of accounting and become mandatory from the effective date after their notification by Ministry of Finance, Govt. of India. IGAS 1, 2 and 3 notified by Government of India and their compliance in Finance Accounts of the states 34</p> <p>(iii) Cash based International Public Sector Accounting Standards (IPSAS) issued by International Public Sector Accounting Standards Board (IPSASB)- Introduction</p> <p>(iv) Introduction to accrual accounting in India – limitation of cash-based accounting and advantages of accrual accounting.</p>			
<p>PC-13 Government budgeting and flow of resources</p>	<p>I. Government Budgeting (Weightage – 35 percent)</p> <p>a. Government budget – meaning, objectives and components</p> <p>b. Constitutional provisions related to budgeting and appropriation of funds</p> <p>c. Process involved in the preparation of Government budget</p> <p>d. Budget documents presented in Parliament/State Legislature</p> <p>e. Budget Review* including</p>	<p>17.06.2026</p>	<p>I to II</p>	<p>Ashish Kr. Makhija, AAO</p>

	<ul style="list-style-type: none"> i. Pre-Budget scrutiny, previous year' comments by Accountant General office on Budget including Responses to the observations/important concerns noticed during last Budget Review, ii. Post Budget scrutiny, Correctness of Classification, Scrutiny of Supplementary Budget. iii. Review of Outside Budget Pronouncements by State Government iv. Review of Budget Speech <p>(*Budget Review of State budget to be done jointly by Accountant General Audit and Accounts Offices)</p>			
	<p>II. Fiscal Responsibility and Budget Management. (FRBM) Act, 2003 (Weightage – 10 percent)</p> <ul style="list-style-type: none"> a. Objective b. Provisions of FRBM Act c. Fiscal policy statements under FRBM Act d. FRBM Act exemptions/escape clause <p>III. Government Deficit (Weightage – 20 percent)</p> <ul style="list-style-type: none"> a. Balanced/Surplus/Deficit Budgeting 			

	<p>b. Measures of Government Deficit i.e., revenue deficit, fiscal deficit, primary deficit etc. and their implications on fiscal health of governments</p> <p>c. Deficit management through internal & external debt</p> <p>d. Off budget borrowing</p> <p>IV. Flow of Resources/funds (Weightage – 35 percent)</p> <p>a. Sources of revenue for Union and State- Union/State/Concurrent List</p> <p>b. Financial Relation Between Union and States - Constitutional Provisions</p> <p>c. Different Grant-in-aids given by the Union Government to State Governments (ex-Statutory, Discretionary etc.) and/or Panchayati Raj Institutions (ex- tied grants etc.) and related constitutional provisions</p> <p>d. Distribution of Tax/ Non-tax Revenues</p> <p>e. Article 280- Finance commission</p> <p>f. Key recommendations of the latest Finance commission related to devolution of funds/distribution of financial resources to states</p>			
<p>PC-15 Entitlement Functions and Treasury Inspection.</p>	<p>Section I: General Provident Fund, Pension and Gazetted Government Service Entitlements(Weightage: 45%)</p> <p>Syllabus:</p> <p>1. Chapter-12: Maintenance of Service, Provident and other Funds (except paragraph 12.2 to paragraph 12.9) (MSO A&E-Vol-1)</p>	<p>17.06.2026</p>	<p>III to IV</p>	<p>Sonal Swaraj, AAO</p>

	<p>2. Chapter -13: Gazetted Government Service Entitlements (MSO A&E-Vol-1)</p> <p>3. Chapter -14: Pension (MSO A&E-Vol-1)</p> <p>4. Chapter -15: Pre-check for payment of Pension) (MSO A&E-Vol-1)</p>			
	<p>Section II: Treasury Inspection Weightage: 55%</p> <p>Syllabus:</p> <p>1. General understanding of various budgeting, expenditure, sanction, receipts, banks modules/packages of IFMS and their interdependencies.</p> <p>2. Process flow of IFMS used by treasuries and content and purpose of each data entry screen and report.</p> <p>3. Difference between Treasury Inspection and Audit of Integrated Financial Management System (IFMS)</p> <p>4. Understanding of data extraction and analytics tool: IDEA</p> <p>5. Purpose and nature of various registers and records maintained at the Treasury.</p> <p>6. Pension disbursement function of the Treasury</p> <p>7. Internal Controls relevant to treasuries 8. CAG's Compliance Auditing Guidelines</p>			


 Sr. Accounts Officer / Trg & Exam
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	<p>4. Answering questions after reading a passage (range 10-15 marks) Candidates would be given a passage to read and comprehend and to answer three to five short questions in clear, concise and correct language.</p> <p>5. Letter writing/ drafting OM- (range 10-15 marks) Candidates would be asked to write an official/ Demi official letter or to draft an Office Memorandum on a given subject.</p>			
<p>PC-2- Government Audit</p>	<p>A. Audit & CAG's mandate:(Weightage – 15 per cent)</p> <ul style="list-style-type: none"> • Definition, type of audits • Vision and Mission of C&AG of India • Constitution of India (relevant provisions related to C&AG of India) <p>i. Part I, Article-12</p> <p>ii. Part V (Procedures in financial matters- Article 112-117, Chapter V- C&AG of India- Article 148-151)</p> <p>iii. Part VI (Procedures in financial matters- Article 202-207)</p> <p>iv. Part IX, IX A (The Panchayats, the Municipalities, along with 11th and 12th schedules), 73rd and 74th Constitutional Amendment Acts.</p> <p>v. Part XI (along with 7th schedule)</p>	<p>12.06.2026</p>	<p>III to IV</p>	<p>Shashi Ranjan, AAO</p>