



सत्यमेव जयते

**Office of the
Comptroller and Auditor General of India**

**Syllabus of Section Officers' Grade Examination,
Revenue Audit Examination and Incentive Examination**

January 2007

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Syllabus of

Section Officers' Grade Examination with effect from 2007

CIVIL ACCOUNTS AND CIVIL AUDIT BRANCHES

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Service Regulations: (a) Theory (b) Practical	1.30 2.30	100 100
2.	Financial Rules and Principles of Government Accounts	2.00	100
3	Constitution of India	2.00	100
		Total	400

Paper-1: Service Regulations- Theory & Practical syllabus

- (i) Fundamental Rules,
- (ii) Travelling Allowances Rules as contained in the Supplementary Rules,
- (iii) Central Civil Services (Joining Time) Rules,
- (iv) Central Civil Services (Pension) Rules,
- (v) Central Civil Services (Leave) Rules,
- (vi) Central Civil Services (Commutation of Pension) Rules,
- (vii) General Provident Fund (Central Services) Rules,
- (viii) Central Civil Services (Classification, Control and Appeal) Rules,
- (ix) Central Civil Services (Medical Attendance) Rules,
- (x) Central Civil Services (LTC) Rules,
- (xi) Defined Contribution Pension Scheme,

Books allowed: All the books listed in the syllabus for Practical paper.

- Note:**
1. Question on calculation of standard licence fee of government building will not be set.
 2. Question on pay fixation will be compulsory.

Paper-2 Financial Rules and Principles of Government Accounts

- (i) Central Government Accounts (Receipts and Payments) Rules, 1983.
- (ii) Central Government Compilation of General Financial Rules (Revised edition 2005)
- (iii) Government Accounting Rules, 1990 published by Controller General of Accounts.
- (iv) Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol.II
Chapter I - Appropriation Accounts
Chapter II - Finance Accounts Annexure and Appendices.

Paper-3: Constitution of India

- (i) Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.
- (ii) Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

Question paper should be in two parts, i.e. **Part-I-** Constitution of India-80 marks and **Part-II-**CAG's(DPC) Act 1971-20 marks.

Note: *This paper is common to all branches of the Section Officers' Grade Examination Part-I.*

CIVIL ACCOUNTS

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Précis and Draft	2.30	100
5.	Public Works Accounts - Theory	1.30	100
6.	Accountancy	2.00	100
7.	Government Accounts (with books)	2.30	100
8.	Computer System - Theory - Practical	1.00 2.00	50 50
9.	Statistics and Statistical sampling	2.00	100
		Total	600

Paper-4: Précis and Draft

The Question paper will consist of:

- (i) Précis of a correspondence or of notes on an official subject which is relevant and interesting to Accounts/Audit Offices in the Department. 50 marks
- (ii) Drafting of an official letter or Office Memorandum bearing on the subject matter of (i) above. 25 marks
- (iii) Drafting of an official letter, giving the facts, as directed in the question. 25 marks

Notes: (i) This paper is common to all branches of the Section Officers' Grade Examination.

- (ii) **Paper setter should choose and include such subjects in the question paper that are of relevance and interest to Audit/ Accounts offices.**

Paper-5: Public Works Accounts (Theory)

- i) Central Public Works Accounts Code with Appendices First Edition 1993 (Revised)

- ii) Account Code Volume-III
- iii) Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
Chapter 8 – Accounts of Public Works
Chapter 9- Accounts of Forests

Note: *Question paper should be set so as to test the comprehension of the practical aspects of dealing with Public Works Accounts received in AsG offices with reference to codal provisions.*

Paper-6: Accountancy

- i) Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting-Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
- ii) Accounting Process: From recording of transactions to preparation of financial statements, Preparation of Bank reconciliation statement, Trial Balance, rectification of errors.
- iii) Depreciation, Provisions and Reserves.
- iv) Bills of Exchange, Promissory Notes and Cheques.
- v) Financial Statements -Sole proprietorship concerns, Not-for-profit Organisations, Analysis of financial statements.
- vi) Accounting Standards issued by ICAI.
- vii) International Public Sector Accounting Standards (IPSAS) of IFAC.

Books recommended

- i) Principles and Practice of Accountancy by R.L.Gupta and V.K.Gupta
- ii) Introduction to Accounting by T.S.Grewal,
- iii) Compendium of Accounting Standards by ICAI,

- iv) IFAC Hand Book of International Public Sector Accounting Board (available at website <http://www.ifac.org>) .

Paper -7: Government Accounts

- i) Government Accounting Rules, 1990
- ii) Accounting Rules for Treasuries 1992
- iii) Account Code for Accountants General
- iv) List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments
- v) Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
- vi) Accounts Code Volume-III
- vii) Central Public Works Accounts Code with appendices-First Edition 1993
- viii) Book of forms referred in CPWA code

Note: This paper will cover all accounting functions dealt with in Accounts and Entitlement offices. It will contain question on Transfer Entries. Classification of transactions, GPF accounting including interest calculation and other topics.

Questions on preparation of Pay bill and Forest Cash Account will not be included.

Books allowed: All the books listed in the syllabus

Paper -8: Computer System-Theory

(1) Information concepts

- i) Definition of information-difference between data and information.
- ii) Physical concepts- storage, retrieval and processing of data-comparison of manual and computer storage and organisation of data as files.
- iii) Different types of processing and purpose of processing.

- iv) Development of data processing systems.
- v) Word and text processing-preparation of documents-text editing.
- vi) Introduction to Graphics and advantages and disadvantages of Graphics.

(2) Elements of a Computer, Hardware-Software-Computer Capabilities and Limitations

- i) What is computer? – Definition of electronic digital computer.
- ii) Computer Components-layout and their functions.
- iii) Characteristics of computers-small variety of instructions-fast executions-accurate.
- iv) What is hardware?—different types of units including peripherals.
- v) What is software? Why is it needed-computer language-categories of software system and applications software.
- vi) Limitations of computer.

(3) Computers and Communication

- i) Computer communication need for data transmission over distances.
- ii) Networking of computers- Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equipment), inter user communication, cost, training, upkeep and security.
- iii) Types of LANs.
- iv) Real time and on-line systems response time-airline/train reservations banking operations-electronic funds transfer-videotext.
- v) An introduction to WAN-Definition and use.
- vi) An introduction to the Internet, Internet facilities (e-mail, world wide web, and e-commerce) and Web Browsers.

(4) Operating System (OS): Concepts, Basic Operations of Windows.

- i) Operating System concepts.
- ii) Task of Operating System
- iii) Introduction to DOS, UNIX and Windows
- iv) Definition of GUI.
- v) Definition of Windows.
- vi) Getting started: using the mouse; Windows components; control menu; menu bar; border; title bar; maximize-minimise; scroll bar; command button; option button check box; list box; using help.
- vii) Basic file manipulation operation (copying, renaming, deleting, viewing and printing; directory structure, listing files in directories (creating, changing and deleting directories)).

(5) Principles of data security, preventive maintenance and trouble shooting:

- i) Concepts of security; privacy, protection, authorization, authentication and password protection.
- ii) Preventive measures and treatment: hardware and software locks, virus scanners and vaccines.

Computer System Practical

1 Introduction to Windows 98

- i) Using the Mouse
- ii) Anatomy of Windows
- iii) Windows Environment
- iv) Application Window, Title Bar, Menu Bar, Minimise/ Maximise/ Restore features, Scroll Bar.
- v) Menu and Dialog Boxes.
- vi) Menu Bar, Menu Item, Dimmed Menu Item, Hot Key, Short-cut Key, Control Menu, Check Mark, Cascading Windows/Menus

- vii) Help in Windows
 - viii) Tool Bars
 - ix) Use of Windows Explorer:
 - a. View the contents of Directory/Folder
 - b. Change Directory/Folder
 - c. Create/Delete Directories/Folders
 - d. Change Drives
 - e. Copy, Rename, Delete Files and Folders
 - x) Format Floppy Disk
 - xi) Drag and Drop Features
 - xii) Find File
2. **An overview of MS Office'97 covering MS-Excel 97, MS Power Point' 97 and MS-Access'97 and MS-Word 97.**
3. **Operating skills in Word Processing Package (MS-Word 97).**
- i) Introduction to Word Processing.
 - ii) Document Window: Creating various types of Documents
 - iii) Printing Documents
 - iv) Copying Documents
 - v) Formatting Characters/Paragraghs
 - vi) Formatting Page
 - vii) Working with Sections/Section Break
 - viii) Inserting Headers/Footers
 - ix) Graphics Feature including charts
 - x) Working with Tables
 - xi) Mail Merging
- Note: (i) *In case of Hindi medium, word processing package is "Akshar for Windows" compatible with Word 97.***

- (ii) **Question paper would be on general concepts of Windows and Office rather than specific to a version, i.e. question paper will not be version specific.**

Books recommended

Theory Paper

“O” Level, Module-1, Information Technology by V.K. Jain,
, BPB Publications.
Chapters: 1,2,6,7,8,11,12,13,14,18

Practical Paper

Book recommended for Windows 95

Easy Guide to Windows 95" by Alan Simpson,
BPB Publications (Sybex).
Chapters: 1,2,3,4 and only formatting of floppy disk in
chapter 10

Book recommended for MS-Word 97

“The ABCs of Word 97 by Guy Hart-Davis
BPB Publications (Sybex).
Chapters: (i) 1, 2, 3, 5, 7, 9
(ii) Graphs and Chart*

***Note: Inserting Graphics Feature including Chart are not covered in the book recommended above. The Head of Department/Head of office are advised to provide information to the trainer/trainees that the learning materials for graphs and charts available in Help Menu of Word 97 is recommended. The relevant portion of material on chart and graphs could be accessed by selecting Help Menu, contents and index, and then index and type chart in box 1.**

Paper -9: Statistics and Statistical sampling

- 1. Introduction to Statistical methods:**
i) Definition and nature of statistics

- ii) Collection and scrutiny of data
- iii) Presentation of data:
 - (a) By using paragraphs of texts
 - (b) By putting the data in a tabular form
 - (c) By diagrams: line diagram, band chart bar diagram, pie or divided-bar diagrams and pictorial diagrams

2. Summarization of data:

- i) Qualitative vs. quantitative data.
- ii) Variables: Discrete and Continuous
- iii) Rounding of data
- iv) Scientific Notations
- v) Frequency Distribution
- vi) Class Interval and Class Limits
- vii) Histograms and Frequency polygons
- viii) Commutative-Frequency Distributions and Ogives

3. Measures of Central Tendency:

- i) The Arithmetic Mean
- ii) The Weighted Arithmetic Mean
- iii) The Median
- iv) The Mode
- v) Comparison between Mean, Median and Mode
- vi) The Geometric Mean
- vii) The Harmonic Mean
- viii) Comparison Between Arithmetic, Geometric and Harmonic Means

4. Measures of Dispersion:

- i) The Range
- ii) The Variance

- iii) The Standard Deviation
- iv) Quartile Deviation
- v) Coefficient of Variation (CV)

5. Other statistical Measures:

Skewness: Definition & Uses

Kurtosis: Definition & Uses

Positively skewed distribution negatively skewed distribution and normal distribution

Use of the descriptive statistics to assess the distribution

6. Elementary Probability Theory:

- i) Definitions of Probability
- ii) Independent and Dependent Events
- iii) Mutually Exclusive Events
- iv) Random Variable
- v) Definitions & uses of Binomial, Poisson Hyper geometric and Normal distributions
- vi) Limiting form of binomial & Poisson distribution (Central Limit Theorem application)
- vii) Importance of different distributions in statistics.

7. Statistical Sampling

- i) What is sampling?
- ii) What is probability sampling?
- iii) Random Samples and Random Numbers
- iv) Advantages of statistical sampling
- v) Sampling error & non-sampling error
- vi) Bias in sampling
- vii) Sampling frame
- viii) Sampling distribution
- ix) Types of sampling methods:

- a. Simple Random Sampling
- b. Systematic Random Sampling
- c. Stratified Random Sampling
- d. Cluster Sampling
- e. Probability Proportional to Size Sampling
- f. Multi-Stage Sampling

x) Statistical Evaluation:

- a. Estimation Procedure
- b. Testing of Hypothesis

xi) Optimum sample size & sampling error.

Definition, concept and applicability of different methods –method of selection-method of evaluation (only the formulae) and its application in practice to be understood not the derivation)

8. Risk Analysis & Audit Sampling:

- i) Need for Sampling in audit
- ii) Need for statistical sampling in audit
- iii) Risk Analysis in audit
- iv) Risk Analysis & statistical sampling in audit
- v) Test Checking & Judgemental Sampling
- vi) Judgemental vs. statistical sampling
- vii) Attribute vs. Variable Sampling
- viii) Approach to statistical sampling in audit
- ix) Systematic error vs. random error
- x) Acceptance-Rejection Sampling
- xi) Step-by-step Sampling
- xii) Discovery Sampling
- xiii) Unstratified Mean per unit
- xiv) Stratified Mean per unit
- xv) Monetary Unit Sampling

- xvi) Audit hypothesis testing
- xvii) Compliance vs. substantive testing in audit
- xviii) Application of sampling in audit using IDEA Package

Note: *Question paper will be mainly objective type (multiple choice).*

Books recommended

- 1) Fundamental of Statistics – Vol.I- Goon, Gupta and Das
Gupta-World Press Pvt. Ltd.
- 2) Sampling Techniques – W. G. Cochran – Wiley Publication
- 3) Audit Sampling – an introduction (5th edition) – D. M. Guy
etc. – Jhon Wiley Publication.

CIVIL AUDIT BRANCH

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Précis and Draft	2.30	100
5.	Public Works Accounts - Theory	1.30	100
6.	- Practical	3.00	100
7.	Financial Accounting with Elementary Costing	3.00	100
8.	Government Audit	2.30	100
9.	Computer System - Theory	1.00	50
	- Practical	2.00	50
10.	Statistics and Statistical sampling	2.00	100
	Total		700

Paper-4: Précis and Draft

The syllabus will be the same as for subject (4) Civil Accounts Branch.

Paper-5: Public Works Accounts-Theory:

- i) CPWA Code with Appendices- First Edition 1993 (Revised)
- ii) Account Code Volume-III
- iii) CAG's Manual of Standing Orders(A&E) Vol.I
Chapter 8: Accounts of Public Works
Chapter 9: Accounts of Forests

Note: Question paper should be set so as to test the comprehension of the practical aspects of dealing with Public Works Accounts received in AsG offices with reference to codal provisions.

Paper-6: Public Works Accounts-Practical

The syllabus is the same as for the theory paper.

Books recommended (for Practical paper):

- i) CPWA Code with Appendices- First edition 1993 (Revised)
- ii) Book of Forms referred to in CPWA Code
- iii) Account Code Volume-III
- iv) List of Major and Minor Heads of Account.

Paper-7: Financial Accounting with Elementary Costing

- i) Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
- ii) Accounting Process: From recording of transactions to preparation of financial statements, Preparation of Bank Reconciliation statement, Trial Balance and Rectification of Errors.
- iii) Depreciation, Provisions and Reserves.
- iv) Bills of Exchange, Promissory Notes and Cheques.
- v) Financial statements: Sole Proprietorship concerns, Not-For Profit Organizations, Accounts from incomplete

- records, Analysis of financial statements.
- vi) Accounts of Joint stock companies.
 - vii) Accounting Standards of ICAI.
 - viii) International Public Sector Accounting Standards (IPSAS) of IFAC.
- Bodies
- ix) Uniform Format of Accounts for Central Autonomous Bodies
 - x) Cost Accounting-Topics:
 - a. Introduction
 - b. Materials
 - c. Labour and Direct Expenses
 - d. Overheads (I) Factory overheads
 - e. Overheads (II) Office and Administrative, Selling and Distribution Overheads
 - f. Marginal Costing
 - g. Production Accounts and Cost Sheets
 - h. Process Accounts

Books recommended

- i) Introduction to Accounting by T.S.Grewal
- ii) Principles and Practice of Accountancy by R.L.Gupta and V.K.Gupta
- iii) Financial Accounting by S.N.Maheshwari
- iv) Cost Accounting by Shukla, Grewal and Gupta
- v) Compendium of Accounting Standards of ICAI
- vi) IFAC hand book of International Public Sector Accounting Board (available at website <http://www.ifac.org>).

Paper-8: Government Audit

- i) Brouchure on Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act.

- ii) CAG's Manual of Standing Orders (Audit)
- iii) Auditing Standards issued by C & AG.
- iv) Manual of Autonomous Bodies.
- v) Performance Audit Guidelines.
- vi) Auditing and Assurance Standards of ICAI.
- vii) INTOSAI Guidelines on Internal Control.
- viii) ASSOSAI Guidelines for dealing with Fraud and Corruption.

Note: (i) *There will be eight questions in three parts, i.e. five questions in Part A and out of that three questions will be answered; one compulsory question in Part-B relating to Draft para and two questions on performance Audit in Part C and one out of two questions will be answered.*

(ii) *One question on contract management should also be asked in this paper.*

Paper- 9: Computer System Theory and Practical

Syllabus same as detailed in Civil Accounts.

Paper- 10: Statistics and Statistical sampling

Syllabus same as detailed in Civil Accounts

LOCAL AUDIT BRANCH

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Constitution of India	2.00	100
2.	Service Regulations (Practical)	2.30	100
3.	Financial Rules and Principles of Government Accounts	2.00	100
	Acts of Legislature and Statutory Rules (Local Paper)		
4.	(i) Theory	1.30	100
5.	(ii) Practical	2.30	100
		Total	500

Note 1: *The syllabus for paper (1), (2) and (3) will be the same as for papers (3), (1), and (2) of Civil Accounts Branch.*

The syllabus for papers (4) and (5) in AG (Audit), West Bengal will be as under:

Paper-4: **Acts of Legislature and Statutory Rules (Theory) (without books) (Local Paper) for AG (Audit), West Bengal.**

- i) The West Bengal Municipal Act 1993 with amendment.
- ii) The West Bengal Panchayat Act 1973, with amendments
- iii) The West Bengal Primary Education Act 1973 with amendments
- iv) The Calcutta Municipal Corporation Act 1980 with up-to date amendments
- v) The Calcutta University Act 1979 with amendments.
- vi) The Jadavpur University Act 1981 with amendments.

- vii) The Bidhan Chandra Krishi Viswa Vidyalaya University Act 1974 with amendments
- viii) The Calcutta Improvement Act 1911
- ix) 73rd and 74th amendments in Constitution and details thereof.

Paper-5: Acts of Legislature and Statutory Rules (Practical)(with books)(Local Paper) for AG (Audit), West Bengal.

- i) The West Bengal Municipal Act 1993 with amendments.
- ii) The West Bengal Panchayat Act 1973, with amendments
- iii) The West Bengal Primary Education Act 1973 with amendments.
- iv) The Calcutta Municipal Corporation Act 1980 with up to date amendments.
- v) The Calcutta University Act 1979 with amendments
- vi) The Jadavpur University Act 1981 with amendments
- vii) The Bidhan Chandra Krishi Viswa Vidyalaya University Act 1974 with amendments.
- viii) The Calcutta Improvement Act 1911.

The syllabus for papers 4 and 5 in respect of PAG (Audit) Bihar and AG(Audit) Jharkhand offices will be as follows:-

Keeping in view the funds under audit of LAD Bihar and Jharkhand and considering the changes after Constitutional Amendments (73rd & 74th), the papers 4 & 5 have been re-grouped as under:-

4-PRIs & ULBs (Theoretical)

5-Universities and Misc. funds (Theoretical)

The books on which questions to be set are prescribed as under:

Paper 4 and 5 in PAG (Audit), Bihar

Paper- 4 (Without books)

- (i) Bihar Panchayat Raj Act, 2006
- (ii) Bihar Municipal Act, 1922
- (iii) Bihar and Orissa Public Demand Recovery Act, 1914
- (iv) Patna Municipal Corporation Act, 1951
- (v) Bihar Regional Development Authority Act, 1981
- (vi) Bihar and Orissa Local Fund Audit Act, 1925
- (vii) 73rd and 74th amendments in Constitution and details thereof

Paper-5 (Without books)

- (i) Bihar State Universities Act 1976/Patna University Act, 1976
- (ii) Bihar School Examination Board Act 1952
- (iii) Bihar Agricultural Universities Act, 1987
- (iv) Bihar Development of Homeopathic System of Medicine Act, 1953
- (v) Bihar Development of Ayurvedic and Unani System of Medical Act 1951
- (vi) Bihar Hindu Religious Trust Act, 1950

Paper 4 and 5 in A.G (Audit), Jharkhand be as follows:

Paper -4 (without books).

- i) Jharkhand Panchayat Raj, 2001
- ii) Bihar Municipal Act, 1922
- iii) Bihar and Orissa Public Demand Recovery Act, 1914
- iv) Ranchi Municipal Corporation Act, 2001
- v) Bihar Regional Development Authority Act, 1974
- vi) Bihar and Orissa Local Audit Act, 1925
- vii) Mineral Area Development Authority Act, 1986

- viii) Hazaribag Mines Board Act, 1952
- ix) 73rd and 74th amendments in Constitution and details thereof.

Paper-5 (without books).

- i) Jharkhand State Universities Act, 2000
- ii) Jharkhand Academic Council Act, 2002
- iii) Bihar Agriculture Universities Act, 1987
- iv) Agriculture Produce Market Act, 1960
- v) Bihar Hindu Religious Trust Act

LOCAL AUDIT BRANCH

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
6.	Précis and Draft	2.30	100
7.	Financial Accounting with Elementary Costing	3.00	100
8.	Government Audit	2.30	100
9.	Public Works Accounts-Practical	3.00	100
10.	Local Rules, Rules and Regulation for Audit and Inspection of Accounts under the Audit and Inspection of Examiner of Local Fund Accounts. (Practical) (Local Paper) (with books)	2.30	100
11.	Computer System		
	-Theory	1.00	50
	- Practical	2.00	50
12.	Statistics and Statistical sampling	2.00	100
	Total		700

Paper 6, 7, 8 and 9 are common papers of Civil Audit Branch and syllabus is same as detailed against papers 4, 7, 8 and 6 of Civil Audit Branch.

Paper-10: Local Rules, Rules and Regulation for Audit and Inspection of Accounts under the Audit and Inspection of Examiner of Local Fund Accounts. (Practical) (Local Paper) (with books).

Paper 10 of Part-II in respect of AG (Audit), West Bengal

- (a) West Bengal Service Rules, Part-I-Rules 5 (10), 5 (17), 5 (40), 29 to 65
- (b) West Bengal Service Rules Part-II-Rules 4, 11, 22 to 86, 88, 89, 93, 94, 99 to 107, 109-114, 116, 154, 157 to 161, 165 to 167.
Appendix 1 (Paragraph 4, 6 and 7)
Appendix 8
- (c) West Bengal Financial Rules, Vol.I-Rules 22, 47, 164 to 196, 425 to 428
- ii) (a) The West Bengal Municipal (Finance & Accounts) Rules, 1999 under the West Bengal Municipal Act 1993.
- (b) The West Bengal Panchayat (Gram Panchayat Miscellaneous Accounts and Audit) Rules 1990.
- (c) The West Bengal Panchayat (Budget and Appropriation of Fund), Rules 1996.
- (d) The District School Board Account Rules.
- (e) Calcutta Corporation Account Code
- (f) The Calcutta University First Statues 1979 and First Ordinances (Accounts portion).
- (g) Jadavpur University Rules, 1972
- (h) General Financial and Accounting Regulations, Bidhan Chandra Krishi Viswa Vidyalaya.
- (i) Calcutta Improvement Trust Accounts Manual.
- (j) Guidelines for Certification Audit of accounts of PRI, issued by CAG in July 2002.

- (k) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG
- (l) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (m) National Municipal Accounts Manual

Part I- General

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

General Accounting Procedure

Part IV-Others

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

Paper 10 of Part-II in respect of PAG (Audit), Bihar and AG (Audit), Jharkhand offices:

Books allowed for Bihar office:-

- (1) Bihar Financial Rules Volume-I & II
- (2) Bihar Service code (Chapter-VI)
- (3) Bihar T.A. Rules.
- (4) Bihar Municipal Accounts Rules, 1928.
- (5) Municipal Accounts (Recovery of Taxes) Rules, 1951.
- (6) Rules made under Local Fund Audit Act.
- (7) L.A.D. Manual Vol-II
- (8) L.A.D. Manual Vol-III &IV.

- (9) Guidelines for certification Audit of accounts of PRI, issued by CAG in July 2002.
- (10) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG.
- (11) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (12) National Municipal Accounts Manual.

Part I- General

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

General Accounting Procedure

Part IV-Others

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

Books allowed for Jharkhand office:-

- (1) Bihar Financial Rules Vol-I & II
- (2) Bihar Service code (Chapter-VI)
- (3) Bihar T.A. Rules
- (4) Municipal Accounts Rules, 1982
- (5) Municipal Accounts (Recovery of Taxes) Rules, 1951
- (6) Bihar Agriculture Produce Market Rules, 1975
- (7) Rules made under Local Fund Audit Act
- (8) L.A.D. Manual Vol-II
- (9) L.A.D. Manual Vol-III & IV

- (10) Guidelines for certification Audit of accounts of PRI, issued by CAG in July 2002.
- (11) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG.
- (12) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (13) National Municipal Accounts Manual.

Part I- General

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

General Accounting Procedure

Part IV-Others

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

Paper 11 and Paper 12 – Common papers for all branches and syllabus is detailed against Paper 8 and 9 of Part-II of Civil Accounts Branch.

COMMERCIAL AUDIT BRANCH

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Constitution of India	2.00	100
2.	Service Regulations, Financial Rules Principles of Govt. Accounts and CPWA.	3.00	100
3.	Government Auditing	3.00	100
4.	Principles of Management and Indian Macro Economic Environment	3.00	100
5.	Commercial Laws and Corporate Tax	3.00	100
		Total	500

Note 1: *The syllabus for paper (1) will be the same as for subject (3) of the Civil Accounts Branch.*

Paper- 2: **Service Regulations, Financial Rules, Principles of Government Accounts and CPWA.**

(A) Service Regulations & Financial Rules 70 marks

- i. Central Civil Services (Classification, Control and Appeal) Rules.
- ii. Fundamental Rules (No. 1 of Annexure-I) –Chapter –II Definitions, Chapter-III- General Conditions of Service, Chapter-IV Pay
- iii. CCS(Joining Time)Rules, 1979
- iv. Supplementary Rules SR/24 Definitions, rules relating to Traveling Allowance on Transfer and on Tour
- v. Central Civil Services (Leave) Rules, 1972 (No. 2 of Annexure)
- vi. Government Accounting Rules 1990-Chapter on General outline of the system of accounts

vii. General Financial Rules (Revised edition, 2005)

(B) CPWA

30 marks

Chapter 2: Definitions

Chapter 3: General outline of system of accounts

Chapter 5: Appropriations

Chapter 6: Cash

Chapter 7: Stores

Chapter 8: Transfer entries

Chapter 9: Revenue Receipts

Chapter 10: Works accounts

Chapter 11: Accounts procedure for lumpsum payments

Chapter 13: Suspense accounts

Chapter 15: Deposit

Chapter 17: Transactions with other Divisions, Departments and Government

Chapter 22: Accounts of Divisional officers

Statement E: Treatment of recoveries of expenditure in the accounts of the Public Works Department.

Paper -3: Government Auditing

100 marks

(A) Government Auditing

75 marks

MSO (Audit) Section I

MSO (Audit) Section II General Principles and Practices of Audit

Chapter 1- General Principles and Practices

Chapter 2- Audit of Expenditure

Chapter 3- Audit of Receipts

Chapter 4- Audit of Accounts of Stores and Stock

Chapter 5- Audit of Commercial Accounts

Section-III: Supplementary Audit Instructions

Chapter 5- Audit of Grants in aid

- Chapter 7- Audit of Contracts
- Chapter 8- Performance Audit as per Performance Audit Guidelines.
- Chapter 13- Audit of borrowings, guarantees, Reserves funds, suspense transactions, loans & advances and interest payments
- Chapter: 20- System audit
- Chapter 21- Manpower Audit
- Chapter 22- Audit of Computerised System
- Chapter 23- Internal Audit

Section IV- Public Works Audit

- Chapter 1- Scope of audit

Section VI- Inspection and Local Audit

- Chapter 1:- General Instructions

Section VII- Results of Audit

- Chapter 1- Raising and pursuance of objections
 - Chapter 2- Detailed procedure for registration and clearance of objections
 - Chapter 3- Preparation of Audit Reports
 - Chapter 4:- Submission of Audit Reports and subsequent action
- Brochure on IA&AD Auditing Standards.

Government Auditing

- i. Directions issued under section 619(3)(a) of the Companies Act, 1956 by C&AG.
- ii. Drafting of comments under section 619(4) of the Companies Act, 1956 from the Audit Memo .- a practical question may be considered.
- iii. Role of COPU.

Question on Draft Para

25 marks

Paper-4: Principles of Management & Indian Macro Economic Environment

A. Principles of Management

80 marks

- 1 Nature and Process of Management: Introduction to Management, Development of Management Thought. Approaches to Managerial Analysis, Management Process and Co-ordination, Managerial analysis, Managerial Hierarchy or levels, Management and Society.
2. Planning: Fundamentals of Planning, Objectives: Decision making and Policy and Strategies
3. Organizing: Organization theory, designing of organization structure, authority and Responsibility, Line and Staff relationships, forms of Organization structure, Groups in Organization, Organizational changes and development.
4. Directing Human factor in Organisation, Motivation, Communication Leadership.
5. Controlling: Control process, control techniques and special control techniques
6. Production, Planning and Control
7. Operation Research
8. System concept and value analysis
9. Materials, Purchase and stores Management
10. Inventory Control

B Indian Macro Economic Environment

20 marks

- 1 Role of Public sector in India and its problems
- 2 Concept of privatization & disinvestment, methods of disinvestment, valuation of assets & shares
- 3 India's international trade, exports and imports
- 4 WTO structure, features, major trade agreements
- 5 IMF, World Bank and Asian Development Bank (ADB)

- 6 Role of regulatory authorities viz SEBI, IRDA, TRAI, CERC/SERC their guidelines.

Paper- 5: Commercial Laws & Corporate Tax 100 marks

- 1 Companies Act, 1956 Parts I to V, Part VI Chapter I Section 252-293, 299-311 of Chapter II and Part-XIII Section 615 to 620 & provisions relating to Sick companies.
- 2 The Indian Contract Act, 1876
- 3 The Indian Sale of Goods Act, 1930
- 4 The Negotiable Instruments Act, 1881
- 5 Electricity (Supply) Act, 2003
- 6 Road Transport Corporation Act, 1950
- 7 State Financial Corporation Act, 1951
- 8 Securities and Exchange Board of India Act, 1992
9. Foreign Exchange Management Act, 1999 (FEMA)
10. Payment of Bonus Act, 1965
11. Employees Provident Fund Act, 1952
12. Corporate Tax-Income Tax on companies

COMMERCIAL AUDIT BRANCH

PART-II

SI. No.	Paper	Duration (hours)	Maximum marks
6	Precis and Draft	2.30	100
7	Advanced Accounting	3.00	100
8	Commercial Auditing	3.00	100
9	Cost and Management Accountancy	3.00	100
10	Financial and Contract Management	3.00	100
11	Computer System		

	- Theory	1.00	
	- Practical	2.00	5050
12	Statistics and Statistical sampling	2.00	100
	Total		700

Syllabus of Paper 11 and 12 is same as at Sl.No.8 and 9 of Civil Accounts Branch

Paper- 6: Précis and Draft

The Syllabus will be as for paper (4) of Civil Accounts Branch

Paper- 7: Advanced Accounting

1. Basic concepts of accounting: single and double entry, Books of original Entry, Bank reconciliation, Journal, Ledgers, Trial Balance, Rectification of errors, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts; Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of inventories, Receipt and Payments and Income & Expenditure Accounts, Bills of Exchange, Self Balancing Ledgers.
2. Concept of accounting: Accounting concepts and conventions
3. Hire Purchase, Installments and Royalties Accounts
4. Company accounts
5. Accounts of Public Utilities enterprises
6. Branch and Departmental accounts (including foreign branch accounts)
7. Cash and funds flow statement, Working capital
8. Accounting Standards prescribed under Section 211(3) (C) of the Companies Act, 1956
9. Guidance Notes issued by ICAI.
10. Accounting Standards of ICAI.
11. International Public Sector Accounting Standards(IPSAS) of IFAC/IPSAB (available at website <http://www.ifac.org>)

Note: 50 percent marks will be on practical including problem relating to Accounting Standards.

Paper- 8: Commercial Auditing

- 1 Nature and Principles of Auditing
- 2 Audit of cash transactions: Receipts and Payments
- 3 Verification of assets
- 4 Audit of Financial statements
- 5 Auditing and Assurance Standards of ICAI
- 6 Audit of Public Sector Undertaking
- 7 Cost audit
- 8 Audit of Insurance companies, Electricity and Non-banking Financial companies
- 9 Special features of audit of:
 - (a) Hotels
 - (b) Shipping companies
 - (c) Finance companies
 - (d) Electricity companies
 - (e) Transport undertakings
 - (f) Social Sector/Welfare Companies
- 10 Introduction to CAAT and usage in auditing
- 11 Companies Auditors' Report Order issued under section 227 (4A) of the Companies Act, 1956.
- 12 Appointment of statutory and internal auditors, their rights, duties, powers remuneration, joint auditors, branch auditors.
- 13 Audit committee: constitution, powers and duties.
- 14 Internal audit, Statutory Audit and Government audit.
- 15 Corporate Governance: ICAI Guidance Note, Clause 49 of SEBI and Section 217 (2AA), 292 A, 274(1)(g) of the Companies Act, 1956.

- 16 INTOSAI Guidelines on Internal Control.
- 17 ASSOSAI Guidelines for Dealing with Fraud and Corruption.

Paper- 9: Cost and Management Accountancy

A. Elementary Costing 30 marks

- 1 Introduction
- 2 The elements of Cost
- 3 Methods of valuing material issues
- 4 Labour: Methods of Remuneration
- 5 Overheads: Classification and distribution
- 6 Overhead: Absorption by production
- 7 Overheads: Administration. Selling and Distribution

B. Cost Accountancy 70 marks

- 1 Books of accounts in cost accounting, Cost accounts Rules & Records
- 2 Job Order /Contract costing
- 3 Process costing, operation cost and operating costing
- 4 Waste, Scrap, Spoilage, defective work, joint products and by-products
- 5 Marginal costing, differential costs and cost volume profit relationship
- 6 Standard Costing including variance analysis
- 7 Value analysis, Cost reduction, productivity
- 8 Product Pricing.
- 9 Reconciliation of Cost and Financial accounts

Paper- 10: Financial and Contract Management

A. Financial Management 80 marks

- 1 Financial planning and capital structure, sources of financing and costs of financing, Capitalisation

- 2 Functions of Chief Financial Officer
- 3 Financial Statement Analysis (including Ratio analysis)
- 4 Analysis of Cash Flow and Funds Flow Statement
- 5 Concept of operating & financial leverage.
- 6 Budgetary control
- 7 Working Capital Management (including inventory management)
- 8 Aspects of management of Sundry Debtors: Credit Policy, Credit Analysis and Control of receivables
- 9 Investment decisions/appraisals, capital budgeting techniques of evaluation of Investments
- 10 Dividend Policy: Formulation of Dividend Policy-Factors for consideration.
- 11 International Finance: International capital markets, External commercial borrowings, Foreign Exchange Markets, Exchange rates, Forward Contracts, Swaps, Export Import Bank of India (EXIM)
- 12 Concept of risk, Risk & Returns, risk reduction.
- 13 Derivatives, Option and futures, Bond Valuation (awareness level)

B. Contract Management 20 marks

System of audit of contracts for purchase, construction, turnkey contracts, etc.

Syllabus of paper 11 and 12 is same as for paper 8 and 9 of Civil Account Branch.

POSTS AND TELECOMMUNICATION AUDIT BRANCH

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Constitution of India	2.00	100
2.	Service Regulations - Theory - Practical	1.30 2.30	100 100
3.	Postal Accounts and Audit and Government Book Keeping (Local Paper) - Theory - Practical	2.00 2.30	100 100
		Total	500

Note 1: The syllabus for papers (1) and (2) will be the same as for these subjects of the Civil Branch.

Note 2: The syllabus for paper (3) is as follows:

1. P&T Audit Manual (Concurrent Audit) – Chapters I to VII, XI to XIII, XV, XVI and Annexure.
2. CAG's Manual of Standing Orders (Audit) Section I to III, VI-Chapter-I-General Instructions and VII.
3. CAG's Manual of Standing Orders (A&E) Volume –II.
4. Brochure on CAG's (Duties, Powers & Conditions of Service) Act.
5. Postal Accounts Manual Volume-I.
6. Appendix 5 to Postal Accounts Manual.
7. Central Government Compilation of General Financial Rules, 2005 (for Theory paper only)
8. P&T Financial Hand Book Volume-I Chapters I to XVIII and Appendices 1 to 4, 9, 11, 13 to 17, 21, 24 with such portions of Civil Accounts Manual and Central Government Account (Receipts & Payments) Rules, 1983 as relate to and affect P&T Accounts.

9. Postal Financial Hand Book Volume-II (All Chapters & Appendices except Appendix -V).
10. P&T Manual Volume II (Chapters VI, IX, X and XII & Appendices referred to therein).
11. Postal Manual Volume VI (Part III) 5th Edition) Chapters I and II only.
12. Government Accounting Rules 1990.
13. Schedule of Financial Powers of Postal Services Board, Deptt. of Posts Rules, 1978.
14. Delegation of Financial Powers Rules, 1978.
15. Accounting Procedure for the P&T Motor Service.
16. Performance Auditing Guidelines.
17. Auditing Standards issued by CAG.
18. Auditing and Assurance Standards of ICAI.
19. INTOSAI Guidelines on Internal Control
20. ASSOSAI Guidelines for dealing with Fraud and Corruption.

Note: Question on preparation of Gazetted Officers' Pay Bill will not be set.

Books allowed (For Practical Paper): All the Books listed in the syllabus except Book mentioned at serial number 7 above

POSTS AND TELECOMMUNICATION AUDIT BRANCH

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Precis and Draft	2.30	100
5.	Financial Accounting with Elementary Costing	3.00	100
6.	Financial Management and Commercial Law	3.00	100
7.	Engineering and		

	Telecommunication Accounts and Audit Procedure (Practical)	3.00	100
8.	Postal Cash Certificates, Money Orders and Saving Bank Accounts and Audit Procedure (Practical)	2.30	150
9.	Computer System - Theory - Practical	1.00 2.00	50 50
10	Statistics and Statistical sampling	2.00	100
		Total:	750

Note: Syllabus for Paper 4, 5, 9 and 10 are common for all branches of SOGE.

Paper-6: Financial Management and Commercial Law:

(A) Financial Management

Cash and Fund Flow Statements, Cash Budget, Working Capital and Accounting Ratios.

Books recommended

Chapter 23 and 24 of Advanced Accounts (Volume II) by M.C. Shukla, T.S. Grewal and S.C. Gupta.

(B) Commercial Law:

- The Companies Act, 1956 Parts I to V, Part VI Chapter I Sections 252 to 293, 299 to 311 of Chapter II and Part XIII- Sections 615 to 620.
- The Indian Contract Act, 1876.
- The Indian Sale of Goods Act, 1930.
- The Negotiable Instruments Act, 1881.
- Service Tax Act, 1994
- Telecom Regulatory Authority of India (TRAI) Act, 1997.

Books recommended

1. Original Statutes as amended from time to time.
2. Mercantile Law by M. C. Shukla

Note: No books will be allowed in examination hall to solve this paper.

Paper- 7: Engineering and Telecommunication Accounts and Audit Procedure (Practical)

1. Telecom, Financial Handbook Vol. III Part-I with relevant portion of P&T FHB Vol.I as referred to therein (excluding Rules 64 to 70 of Chapter IV- 'works executed at the cost of outsiders etc.' and Chapter VIII- 'Recoveries for plant supplied to Railways and canals etc.'
2. Telecom. Financial Handbook Vol. III Part –II Chapter III.
3. P&T FHB Vol. V (except Chapter V).
4. P&T Audit Manual Part-II (Inspection) Chapter 2 – Section F & H.
5. P&T Manual Vol. I Part-II (Legislative enactment).
6. Telecom Accounts Manual Vol.I.
7. Appendix 5 to Telecom Accounts Manual.
8. P&T Manual Vo. X Chapter I, III (except para 151 to 153) to V and VII and Appendices IV & X.
9. Telecom FHB Vol. IV Chapter X.
10. CPW Accounts Code with Appendix and forms.
11. Account Code Vol. III (Part I and II).
12. CAG MSO (Audit) Section IV & VI –Chapter-2-Inspection of Public Works offices.
13. Performance Auditing Guidelines.
14. Audit Norms 2000 (P&T).
15. BSNL Accounting Policy, Accounting instructions, formats of Accounting Records, etc. issued in September 2000 and amended from time to time.
16. New Telecom Policy 1999.

Books allowed:

Books listed in the Syllabus at Sl. No. 1 to 13.

Books recommended at Sl. No. 14 to 16

Paper- 8: Postal Cash Certificates, Money orders and Savings Bank Accounts and Audit Procedure (Practical)

1. P&T Audit Manual (Concurrent Audit) Chapters XVII, XVIII, XIX and Appendix I
2. Postal Accounts Manual - Volume II Chapters 2, 3, 4, 5 & 8
3. Manual of SB Control, Pairing and Internal Check Organisation.
4. Post Office Guide – Part I & IV
5. Postal Manual Vol. VI (Part-II)
6. Post Office Savings Bank Manual (Volume I & II)
7. CAG's Manual of Standing Orders (Audit) Section II- Chapter 2, Section VII- Chapter 3 & 4
8. Performance Auditing Guidelines.
9. Other Topics
 - A. Value Added Service: Speed post, Media post, Data post, Speed post passport service, express parcel speed net.
 - B. Financial Services: International money transfer, distribution of mutual funds and electronic fund transfer for the UTI, HDFC and IDBI banks.
 - C. Technology Developments: Computer based Multipurpose counter machines (MPCMs), Transmission of money order through satellite, Hybrid mail and corporate money order services and Automatic mail processing system (AMPS)

Books allowed:

All Books listed at Sl. No. 1 to 8 above.

Books recommended:

1. Instructions/ Orders issued by DOP from time to time for operation and accounting of VAS, Financial services and technological changes.
2. Various brochures brought out by DOP on VAS, Financial services and technological changes.
3. Report on the Working Group on Posts – a Tenth Five Year Plan (2002-2007) document and subsequent Five Year Plan documents.
4. DOP manuals issued in respect of above Services and Technological Developments, if any.

Note 1: *The questions will be practical oriented. Group 'A' will consists of questions based on the Manuals/ Material listed above. Group 'B' will consists of an exercise in drafting a paragraph for Audit Report.*

2. *Question on preparation of MO Ledger will not be set.*

RAILWAY AUDIT BRANCH

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Service Regulations including related Accounts/ Audit Procedures - Theory	3	100
	- Practical	3	100
2.	Financial Rules, Principles of Government. Accounts/Audit and Works Expenditure - Theory	3	100
	- Practical	3	100
3.	Constitution of India	2	100
		Total	500

Note 1: The Syllabus for paper (3) will be same as per paper (3) of the Civil Audit Branch.

2: The Syllabus for subjects (1) and (2) will be as follows:

Paper-1: Service Regulations including related Accounts/ Audit Procedures-Theory and Practical.

Theory :

1. Indian Railway Establishment Code Vol. I& II
2. Indian Railway Establishment Manual
3. Manual for Railway Pension Rules
4. CCS Pension Rules
5. CCS Commutation of Pension Rules
6. Hours of Employment Regulation Act
7. Workmen's Compensation Act
8. Payment of Wages Act
9. Minimum Wages Act

10. Factories Act
11. IR Code for the Accounts Department Part I
12. Indian Railway Financial Code Vol. I & II
13. Indian Railway Administration and Finance - An introduction
14. Railway Audit Manual
15. C&AG's Manual of Standing Orders (Audit)
16. FR & SR
17. CCS CCA Rules
18. CCS Conduct Rules
19. House Building Advance Rules

Note: *This paper is divided into two sections viz. Section A & B (50% marks in each section). While the questions in Section A will be of multiple choice question (MCQ), the Section B is retained in the existing pattern. The number of questions in both sections will be adjusted according to time allowed in each section. One compulsory question by giving case study and then answers to questions will be asked.*

Practical:

Same syllabus as for Theory paper

Books allowed for practical paper : All the books listed above.

Forms to be supplied:

1. Salary bill form of Railway
2. Forms of TA Journals (Railways)

Paper- 2: Financial Rules, Principles of Govt. Accounts/Audit and Works Expenditure-Theory and Practical

Theory

1. Indian Railway Administration and Finance - An introduction
2. Indian Railway Finance Code Vol. I & II

3. Indian Railway Code for the Engineering Department
4. Indian Railway Way and Works manual
5. Indian Railway Code for the Accounts Department Part I
6. C&AG's Manual of Standing Orders (Audit)
7. C&AG's Manual of Standing Orders (A&E) Vol.II
8. Railway Audit Manual
9. Brouchure on C&AG's DPC Act, 1971
10. Performance Auditing Guidelines

Note: This paper is divided into two sections viz. Section A & B with (50% marks in each section). While the questions in Section A will be of multiple choice questions (MCQ), the Section B will be retained in the existing pattern. The number of questions in both sections will be adjusted according to time allowed in each section. One compulsory question by giving case study and then answers to questions may be asked.

Practical

Same as for Theory paper

Forms to be supplied:

Running Account Bill Form No. E-1337

Books allowed for Practical Paper-All the books listed above

Note: One question on testing analysis of some data pertaining to Railway statistics will be included.

RAILWAY AUDIT BRANCH

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Précis and Drafting	2.30	100
5.	Open Line Revenue - Theory - Practical)	3.00 3.00	100 100
6.	Financial Accounting with elementary costing	3.00	100
7.	Government Auditing including Workshop and Stores Audit (Theory)	3.00	100
8.	Government Auditing including Workshop and Stores Audit (Practical)	3.00	100
9.	Computer System -Theory - Practical	1.00 2.00	5050
10.	Statistics and Statistical sampling	2.00	100
		Total	800

Note: Syllabus of paper 6 is same as of paper 7 of Civil Audit Branch and Syllabus of Sl. No.9 and 10 same as detailed under Sl. No. 8 and 9 under Civil Accounts Branch.

Paper- 4: Précis and Draft

This paper is common to all branches of the Section Officers' Grade Examination.

Paper- 5: Open Line Revenue-Theory and Practical

Theory

1. Indian Railway Code for traffic Department (Commercial)
2. Indian Railway Commercial Manuals Vol. I & II
3. Indian Railway Code for traffic Department - Part II

4. Indian Railway Finance Code Vol.II
5. C&AG's MSO Audit, Section II Chapter 4
6. Railway Audit Manual
7. IRCA Tariffs - Coaching, Goods, Military, Red Tariff all Parts and Volumes
8. IRCA Conference Rules
9. C&AG's MSO Audit - Chapter 19 - Environment Audit
10. Manual of Statistical Instructions Vol.I & II published by Railway Board in 1983 as amended from time to time.
11. Handbook on Traffic Costing -Railway Board's publication
12. Summary of the end results of Coaching and Goods Services - Profitability/Unit cost (Railway Board's Publication)
13. Annual Statistical Statements - Railway Board's publication
14. Instructions issued by Railway Board in 1994 for standard method to calculate profitability of a passenger train

Note: The question paper may be divided into two sections of 50% marks in each section. Section 'A' may be of Multiple Choice Questions and Section 'B' may be on the existing pattern.

Open Line Revenue (Practical)

Same as for Theory Paper

Books allowed for Practical Paper-All the books listed above

Note: In the cases of tariffs the publications in force as on the first of April preceding the examination will be the prescribed text books.

Paper-7: Government Auditing including Workshop and Stores Audit (Theory)

1. C&AG's MSO Audit Section 2 -Chapter 1,2,5, 9 to 11
2. Auditing Standard issued by C&AG

3. Standard of field investigation in ECPA Guide
4. System Audit Guide
5. Indian Railway Code for Mechanical Department
6. Indian Railway Code for Stores Department
7. Indian Railway Financial Code Vol. II
8. Indian Railway Code for the Engineering Department
9. Railway Audit Manual
10. Performance Auditing Guidelines
11. C&AG's MSO Audit Chapter 19 - Environment Audit.
12. Auditing and Assurance Standards of ICAI.
13. INTOSAI Guidelines on Internal Control.
14. ASSOSAI Guidelines for Dealing with Fraud and Corruption.

Paper-9: Government Auditing including Workshop and Stores Audit (Practical)

Same as for theory paper

Books allowed: As listed above against Theory Paper

DEFENCE AUDIT BRANCH

PART-I

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Audit Methodology and Codes Local Paper (without Books)	3.00	100
2.	Government Accounts and Regulation (with books)	3.00	100
3.	Financial Accounting with Elementary Costing	3.00	100
4.	Constitution of India	2.00	100
		Total	400

Note: The Syllabus for Sl. No. 3 and 4 will be same as detailed under Sl. No. 7 of Civil Audit Branch and Sl.No. 3 of Civil Accounts Branch.

Paper-1: Audit Methodology & Codes (Without Books):

This paper is intended to examine the grasp of Auditing Standards and Methodologies, Internal Controls and Codes and manuals of the auditee to effectively conduct Regulatory (Compliance) Audit. The new paper will be of two parts Section A will deal with Audit Methodology concerning Regulatory audit and Section B will deal with questions on various Codes, Manuals and Regulations. All the Regulations other than those relating to MES contained in erstwhile paper of PART II also included in this paper. There would be a question on DP carrying 20 marks.

In this new paper all the relevant portion included in the erstwhile paper of Codes and Manual (Theory) as also all the Regulations included in the erstwhile paper of Regulations Other than those related to MES of Part II have been included. Earlier all papers of both Part I and II were based only on Regulatory audit. Now the present syllabus ensures that Part I paper will be based only on Regulatory audit and Part II on Performance audit and other important Regulations not earlier covered in the examination.

Section 'A' Audit Methodology:

1. Auditing Standards (2002) issued by C&AG as amended
2. CAG's (DP&C) Act 1971 and instructions issued there under
3. INTOSAI guidelines on Internal Control
4. ASSOSAI guidelines for Dealing with Fraud and Corruption.
5. Auditing and Assurance Standards of ICAI.
6. Manual of Audit Department, Defence Services, Vol I,II and III.
7. Performance Audit Guidelines (2004) issued by C&AG.
8. Central Government Account (Receipt & Payment) Rules, 1983

SECTION 'B' Codes, Manuals and Regulations

1. Defence Audit Code
2. Controller of Defence Accounts Office Manual Part-I to VII and IX to XI
3. Army Local Audit Manual Part-I and Part-II
4. Air Force Local Audit Manual
5. Naval Local Audit Manual
6. Financial Regulation Part I and II
7. Central Government Compilation of GFRs 2005
8. Delegation of Financial Powers Rules (1978)
9. Stores Accounting Instructions for the Army.
10. IAF Equipment Regulations (IAP-1501).
11. Naval Store Keeping Manual (INBR-12).
12. Indian Naval Victualling Directive.
13. Field Imprest Payment Instructions
14. Field Cashiers Instructions

**Paper-2: Government Accounts and Regulations
(with books):**

This new paper is proposed to be introduced taking into all the Codes and Manuals of erstwhile Paper of Part I and all the Regulations contained in erstwhile paper on Regulations other than those relating to Part II. This paper will examine candidates understanding of Government Accounts with particular reference to Defence Accounts so as to make them capable of conducting Regularity (Financial) audit and understanding of Service Regulations relating to Pay and allowances, Pension and TA of the Armed Forces Personnel and Defence Civilians

Section-A “Government Accounts”

Books allowed:-

1. Government Accounting Rule, 1990
2. List of Major & Minor heads issued by Controller General of Accounts
3. Civil Accounts Manual
4. Manual of Audit Department, Defence Services (Chapter pertaining to Accounts Section)
5. Defence Account Code
6. Classification Handbook Defence Services Receipt and Charges
7. DAD OM Part-II and IV
8. General Financial Rules, 2005 as amended
9. Delegation of Financial Powers Rules
10. Defence Audit Code
11. Revenue Debts and Remittance Pamphlet.

Section-B Service Regulations

Books allowed:-

1. CCS (Pension) Rules, 1972
2. CCS (Leave) Rules, 1972
3. CCS (Joining Time) Rules, 1979
4. CCS (Conduct) Rules, 1964
5. CCS (CCA) Rules, 1965
6. Pay and Allowances Regulations for Officers of the Army
7. Pay and Allowances Regulations for the JCOs, ORs, and Non-Combatant (Enrolled) of the Army

8. Pay and Allowances Regulations for the Navy
9. Pay and Allowances Regulations for the IAF
10. Pension Regulations for Army Officers, Part I and II
11. Navy (Pension) Regulations, 1964
12. Pension Regulations for IAF Part I and II
13. Leave Rules for the Services, Part I (Army)
14. Leave Rules for the Services, Part II (Navy)
15. Leave Rules for the Services, Part III (IAF)
16. Travel Regulations
17. Supplementary Rules
18. Fundamental Rules-Chapters I to VI, VIII & IX
19. Financial Regulations, Part I and II
20. Army Act 1950
21. Army Orders
22. Defence Services Regulation

DEFENCE AUDIT BRANCH

PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
5.	Précis and Drafting	2.30	100
6.	Audit of Army and Inter Services Organisations (with books)	3.00	100
7.	Audit of Air Force/Navy and Ordnance Factories (with books)	3.00	100
8.	Defence Works Auditing and Accounting Local Paper - Theory (without books) - Practical (with books)	3.00	100
		3.00	100
9.	Computer System -Theory - Practical	1.00	50
		2.00	50
10.	Statistics and Statistical sampling	2.00	100
		Total	700

Note: *Syllabus for Paper 5, 9 and 10 are common for all branches of SOGE.*

PAPER 6: Audit of Army & Inter Services Organizations (With Books):

Syllabus: (Six questions to be answered out of total 8:70 marks for army (Sec A) 30 marks for Section B, at least 1 question from each section)

Books allowed:

Section A: Army

- 1) Regulations for Army Ordinance Services Vol.I & II.
- 2) Regulations for EME
- 3) Mechanical Vehicle Regulations for the Army
- 4) Equipment Regulations for the Army
- 5) DGOS Technical Instructions (including Provisioning as contained in DGOS Technical Instruction No. 40)
- 6) Army Base Workshop Procedures
- 7) ASC Regulations.
- 8) Performance Audit Guidelines issued by CAG
- 9) Manual of Audit Department, Defence Services pertaining to Army units and formations and Interservice Organisations.
- 10) Defence Procurement Procedure, (Capital procurements), 2005
- 11) Defence Procurement Manual (Reserve Stores), 2005

Section B: Inter Services Organisations

The following books are recommended for the said paper.

1. Auditing Standards
2. MSO (Audit)
3. Performance Audit Guidelines
4. Manual of Audit Department, Defence Services Interservice Organisations

5. DGQA Standing orders (Admn & Technical)
6. Stores Management Guidelines, 2004 and DRDO Purchase Management, 2006.
7. Material Management in DRDO & Management.
8. CSD Manual
9. Military Farm Standing Orders and Live Stock Instructions issued

Paper-7: Audit of Air Force/Navy and Ordnance Factories (With Books)

Note: Section A 50 marks for Air Force and Navy, Section B:50 marks for OFB

Books allowed:-

Section A- Air Force and Navy

1. Manual of Audit Department Defence Services pertaining to Air Force/ Navy
2. CAG MSO Audit
3. Performance Audit Guidelines issued by CAG
4. IAP-1501 (Air Force Stores Accounting etc. instructions)
5. IAP - 154 Air Force Provisioning Manual)
6. INBR 12- Part I and II
7. Budget Estimate of the year
8. Revised pricing policy and orders issued there under in respect of Services and Supplies obtained by IAF from HAL
9. Naval Victualling Directives
10. Naval Local Audit Manual
11. Air Force Local Audit Manual
12. Defence Audit Code
13. DAD OM Part III
14. DAD OM Part VII
15. Auditing Standards

Section B: Ordnance Factories

1. DGOF Manual
2. Defence Accounts Department Office Manual Part VI (Vol. I,II,III)
3. Factory Accounting Rules
4. Manual of Audit Department, Defence Services, Volume III (Ordnance & Ordnance Equipment Factories, 5th edition (2001)
5. DGOF Procedural Manual

Paper-8: Defence Works Auditing and Accounting and Regulations relating to Military Engineering Services-Theory (without books).

1. Regulations for the Military Engineering Services.
2. Defence Works Procedure.
3. Unit Accountant's Manual.
4. Defence Accounts Department Office Manual Part VIII
5. Standing Orders issued by E-in-C for Organisation and Stores Accounting Procedure of Engineer Stores Depots.
6. MES Local Audit Manual
7. Classification Hand Book, Defence Services, Receipts and Charges.
8. General Conditions of Contracts IAFW-2249.
9. Pamphlet of Revenue, Debt and Remittance Heads.
10. Border Roads Regulations
11. Works Procedure for Director General Married Accommodation Project.
12. Scale of Accommodation
13. Scales of Furniture

Defence Works Auditing and Accounting and Regulations relating to MES-Practical (with books)

Books allowed :- All the books listed above against Theory Paper

**SYLLABUS OF REVENUE AUDIT EXAMINATION
WITH EFFECT FROM 2007**

The following will be the syllabus for the Revenue Audit Examination for Section Officers/Assistant Audit Officers (Civil Branch).

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Income Tax		
	(a) Theory (without Books)	2.00	100
	(b) Practical (with Books)	3.00	150
2.	Central Excise and Customs Revenue Audit	3.00	150
		Total	400

Paper-1: Income Tax Theory (without books)- Common Paper for all branches

Nature of questions to be asked: 100 Objective questions with multiple choices of one mark each.

Coverage:

1. The questions are to be drawn from all chapters of the Income Tax Act, 1961 including taxes on Fringe Benefits and the relevant Finance Acts.
2. 60 out of 100 questions will be asked on the subject from chapters given in bracket below covering major concepts like assessee, assessment year, capital and revenue expenditure, capital and revenue receipts, depreciation and other allowances, preliminary and preoperative expenses, deductions and exemptions, rebates, interest, penalties and prosecutions, tax collection and recovery procedures, refunds and special provisions on corporate taxations.

(Chapter I to VIII, XIIB, XIIE, XIIF XVII to XIX, XXA to XXC and XXI to XXIII of the Income Tax Act, 1961 refers)
3. 10 questions will be asked from chapters given in bracket below and covering concepts like assessment

procedures, search and seizure, appeal and revisions, Settlement Commission, time limitation prescribed in the Act etc.

(Chapter IX, X, XII, XIII, XIIG, XIII, XIV, XIVA, XIVB, XV, XVI, XIXA, XIXB and XX of the Income Tax Act, 1961 refers)

4. 10 questions will be asked on the recent amendments and developments relating to Direct Taxes in the Finance Acts.
5. 10 questions will be asked on computerization in the Income Tax Department, vigilance and training as contained in chapter 10 to 13 of Manual of General Procedures Vol. I (February 2003 edition) and accounting procedure as contained in chapter 14 of Manual of General Procedure. Vol. II of IT Department prescribed by DIT (O&M Services) CBDT, Department of Revenue in Government of India. (February 2003 edition)
6. 10 questions on general awareness on matters relating to Income Tax such as PAN, filing of returns through computer media, bulk filing of returns eTDS, eTCS procedures etc,

Books prescribed for theory paper:

Income Tax Act, 1961

RA Manual Part-I – Section I and Section II

Income Tax Rules, 1962

Finance Act of the year

The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)

Manual of office procedure Vol.I & Vol.II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

Income Tax (Practical) with books- common paper for all the branches

1. This paper will contain 6 questions out of which question number 1 will be compulsory and from the remaining 5 non compulsory questions the candidate has to attempt 3 questions.
2. Question number 1 will be on computation of Income on corporate taxations covering the chapters IV, VIA, VI, VIII, XIV and XIX with useful hints if considered necessary in the form of foot notes. Question number 1 will carry 45 marks.
3. In this paper, depth, understanding and analytical ability of the candidates would be assessed. Hence the question will be of semi descriptive and descriptive types.
4. More importance is to be given for the following chapters of the Income Tax Act 1961:

	Maximum weightage topics	Weightage in terms of percentage
Chapter IV	Computation of total income	
Chapter VIA	Deductions to be made – while computing total income	60%
Chapter XXI	Penalties	
Medium weightage topics		
Chapter VI	Aggregation of income and set off of carry forward losses	
Chapter VIII	Rebates and relief	
Chapter XIV	Procedure for assessment	30%
Chapter XIX	Refunds	
Less weightage topics		
	Other chapters not included in the above	10%

Other three questions will carry 35 marks each. In each question, subdivision (a) will be a practical problem carrying 25 marks and subdivision (b) will carry 10 marks. A candidate must answer both parts (a) and (b) of the question selected by him.

Books allowed for practical paper:

1. Income Tax Act, 1961
2. RA Manual Part-I – Section I and Section II
3. Income Tax Rules, 1962
4. Finance Act of the year
5. The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)
6. Manual of office procedure Vol. I & Vol. II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

II *Syllabus for the paper on 'Central Excise and Customs Revenue Audit'- common paper for Civil Audit and Commercial Audit Branches.*

With a view to assess the aptitude, understanding and conceptual clarity of the candidates who aspire to audit Central Excise and Customs Departments, a mix of objective, semi- descriptive and descriptive questions would be asked and the questions would represent the major areas of concern in administration of various Acts of Central Excise and Customs including Service Tax. Style and coverage would be as under:

Section 'A'

(Compulsory)

- (i) One question of objective type covering both Central Excise and Customs Act/ Manuals and Service Tax carrying 30 marks.

Section 'B'

Central Excise

- (ii) *The candidates will be asked to attempt three questions of 20 marks each out of five. These will be of semi-descriptive and descriptive nature. The coverage would be as under:*

- | | | |
|-----|---|--------------|
| (a) | Central Excise Act, 1944 (Chapter II&IIA) | One question |
| (b) | Central Excise Rules 2002 | One question |
| (c) | CENVAT Credit Rules 2002 | One question |
| (d) | Central Excise receipt audit including Auditing Standards, Audit Planning, Audit Execution and Audit Reporting | One question |
| (e) | Additional duties of Excise (Goods of special importance) Act, 1957, Additional duties of excise (Textile and Textile Articles) Act, 1978, CBEC Manual of Supplementary Instructions issued on September 2001, Central Excise Tariff Act, 1985, Excise duties and cess Leviable under Miscellaneous Act | One question |

Section 'C'

Customs and Service Tax

- (iii) The candidates will be asked to attempt three questions out of five questions of 20 marks each. These will be of semi-descriptive and descriptive in nature. The coverage would be as under:
- | | | |
|-----|---|---------------|
| (a) | Customs Act 1962 | Two questions |
| (b) | Customs Tariff Act 1975 and Customs Tariff working schedule | One question |
| (c) | Revenue Audit Manual Part-II (Customs) 4 th Edition specifically on Audit process in Customs department. | One question |
| (d) | Service Tax (Finance Act, 1994) as amended from time to time, Service Tax Rules, 1994 | One question |

General: The paper will be without books except that the books “Central Excise Tariff Working Schedule and Customs Tariff Working Schedule of the year will be allowed for reference in the examination hall.

Revenue Audit Examination for SOs/AOs (other than Civil)

The following will be the syllabus and subjects:

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Income Tax (a) Theory (without books) (b) Practical (with books)	2.00 3.00	100 150
2.	Paper II Departmental/Local paper	3.00	150
		Total	400

Paper-1: *Syllabus for paper on Income Tax (Paper I) is common to all branches.*

Paper-2: *Paper (II) of the Revenue Audit Examination for Section Officers, Local Audit Branch, West Bengal*

Revenues of Local Bodies and Funds, (Practical) (Local)(with Books)

Name of Books.

- 1. C&AG's Manual of Standing Orders (Audit)- Audit of Receipts and Audit of Refund of Revenue**
- 2. G.F.Rs (2005 edition)**
Chapter 3 Revenue & Receipts Chapter 10 Rule 146 Refunds of Revenue.
- 3. The Calcutta municipal Act 1951 along with modifications and amendments made in the Calcutta Municipal Corporation Act, 1980**
Section 5, 115, 116, Chapter XI to XVII (Sec. 165 to 262, 272, 273, 281, 282, 294,) Schedule XVI (Rules 2 & 55, Sec. 358). Schedule XV (Rule) 3 & 4, Sec. 367, 368, 442, 443, 451, 456, 460, 469, 483, 548 and 574.
- 4. The West Bengal Municipal Act 1993 with amendments**
- 5. The West Bengal Panchayat Act, 1973 with upto date amendments.**

Part I (Chapter I, Sec. 2), Part III (Chapter XII, Section 132, 133 and 134), Part IV (Chapter XVII, Section 179, 180, 181.).

6. Calcutta Corporation Accounts Code

Chapter V (Articles 74 to 212), Chapter X (Articles 604 to 628) and Chapter XI (Articles 659 to 668, 799 to 897, 929 to 956)

7. Municipal Account Rules

Rules 8.9, 32 to 113, 203 to 210, 221, 240 to 242, 247 and 248.

8. Rules framed by Govt. under Sec. 215 (a) & (b) & 215 (f) of the B.M. Act, 1932 regarding assessment of rates on holdings and assessment of license fees for trade, profession and calling.

9. The West Bengal Panchayat (Gram Panchayat Miscellaneous Accounts & Audit) Rules, 1990

The West Bengal Panchayat (Budget and Appropriation of Fund) Rules, 1996

The West Bengal Panchayat Zilla Parishad and Panchayat Samiti Accounts and Finance Rules 2003

10 District Engineer's Account Rules

Rules 2 to 6.

11. The West Bengal Primary Education Act 1973 with amendments.

12. The District School Board Account Rules.

Rules 66 to 68, 86, 104 to 106 and 113 & 114.

13. L.A. Manual

Portions relating to receipt under the above Acts and Rules and the receipts of Calcutta University.

14. Universities Acts, Statutes and Rules.

Regulating Universities' revenues and Budget.

**Paper (II) of the Revenue Audit Examination for Section Officers
Local Audit Branch, Bihar**

Name of the Books

- 1. Bihar Municipal Manual**
 - (a) The Bihar & Orissa Municipal Act 1922 – Chapter VI
 - (b) The Bihar & Orissa Local Fund Audit Act 1925
 - (c) The Municipal Taxation Act 1881
 - (d) The Bihar Prevention and Food Adulteration Rules 1958
 - (e) The Bihar Municipal Accounts Rules 1928
 - (f) The Municipal Water Works Maintenance & House Connection Rules
 - (g) The Bihar Municipal (Stamp Duty) Rules, 1959
 - (h) Municipal Accounts (Recovery of Taxes) Rules 1951
- 2. Patna Municipal Corporation Act**
- 3. The P.U. Act 1961**
- 4. The Bihar State University Act 1960**
- 5. The Rajendra Agricultural University Act**
- 6. Manual of LAD Bihar Chapter-II & V**
- 7. L.A.D. Manual Vol-III Section II & III**
- 8. GFR (GoI), 2005- Chapter 2-General System of Financial Management and Chapter-12 (II) Rules 269-270 Refund of Revenue**
- 9. CAG's MSO (Audit), 2nd Edition, 2002- Section II, Chapter 3 and Section III, Chapter 23 (Audit of Refund of Revenue)**

Paper (II) of the Revenue Audit Examination for Section Officers Local Audit Branch, Jharkhand

- 1. The Bihar Municipal Manual**
 - (a) The Bihar and Orissa Municipal Act, 1922
- Chapter IV

- (b) The Bihar and Orissa Municipal Act, 1925
 - (c) The Municipal Taxation Act, 1881
 - (d) The Bihar Municipal Accounts Rules, 1928
 - (e) The Municipal Water Works Maintenance and House connection Rules
 - (f) The Bihar Municipal (Stamp Duty) Rules, 1959
 - (g) Municipal Accounts Rules (Recovery of Taxes), 1951
2. **The Patna Municipal Corporation Act, 1951**
 3. **The Patna Municipal Corporation Accounts (recovery of Taxes) Rules, 1963**
 4. **The Bihar Panchayat Raj Act, 1993 & Jharkhand Panchayat Raj Act, 2001**
 5. **The Patna University Act, 1961**
 6. **The Magadh University Act, 1961**
 7. **The Bihar State University (University of Bihar, Bhagalpur, Ranchi) Act, 1960**
 8. **University of Bihar Calendar Volume-II**
 9. **The Bihar Agricultural University Act, 1987**
 10. **The Bihar Agricultural Produce Markets Act, 1960**
- Section 2, 15, 16, 27, to 29, 42 to 44, 46 to 49 & 52
 11. **The Bihar Agricultural Produce Markets Rules, 1975**
- Rule 68 to 133
 12. **The Bihar Regional Development Authority Act, 1981**
 13. **LAD Manual, Volume-II**
- Chapter II & IV
 14. **LAD Manual, Volume-III**
- Section III orders applicable to Municipalities Section 123, 125, 127, 132, 145, 146, 147, 148, 159, 162, 172,

173, 180, 181, 183, 184, 187, 189, 191, 208, 209 & 212

15. CAG's M.S.O. (Audit) Volume-I

- Section II Chapter 1 - General Principles and Practices,
- Chapter 2 – Audit of Expenditure
- Chapter 3 – Audit of Receipts,
- Chapter 6 – Audit of Autonomous Bodies

16. General Financial Rules (Government of India)

- Chapter 2- Rule 3 to 20
- Chapter 3- Rule 23 (1) to 32

17. Jharkhand Academic Council Act, 2002

Paper (II) of Revenue Audit Examination for Section Officers/AAO's in Principal Director of Audit Economic and Service Ministries

Name of Books

1. Manual of the Rent Audit Party (issued by the Accountant General. Commerce, Works & Misc. New Delhi) as amended.
2. Office Manual of the Land and Development Officer Ministry of Works, Housing and Supply. New Delhi as amended.
3. Civil Accounts Manual (Volume I and II)
4. Manual of Office Procedure for Supplies. Inspection and Disposals (issued by the Directorate General of Supplies and Disposals. New Delhi) as amended.
5. Manual of General Instructions for Shipping and Clearance, Published by the D.G.S. & D. New Delhi as amended in November 1999.
6. Indian Contract Act, 1872.
7. Sale of Goods Act, 1930.
8. Conditions of contract governing contracts placed by the Central Purchase Organisation of the Government

of India.

9. The Central Excise and Salt Act, 1944.
10. The Salt Cess Act, 1953.
11. The Salt Cess Rules, 1964.
12. Receipts and Payments Rules.

Syllabus for Paper (II) of Revenue Audit Examination for Section Officers/AAOs in Defence Audit Branch

Name of the books allowed

1. **CAG's MSO (Audit) (Second Edition-2002)**
Section II Chapter 3 'Audit of Receipts' Chapter 4 'Audit of Accounts of Stores and Stock, Section III-Chapter 23 Para 3.23.2. 'Workshop Accounts' and Para 3.23.4 'Refunds of Revenue'.
2. **General Financial Rules, 2005**
Chapter 2 – General System of Financial Management
Chapter 5 – Works
Chapter 6 - Procurement of Goods and Services
Chapter 7 - Inventory Management
Chapter 12 – II- Refunds of Revenue
3. **Central Government Receipt and Payment Rules**
Part –I Preliminary and General Principles
Part- II Receipt of Govt. revenues, dues etc. and crediting them into the Govt. Accounts
Part-III Withdrawal from the Govt. Account.
4. **Financial Regulations Part II**
Chapter II – Recoveries and deductions.
Appendix 8 instructions for guidance of officers who receive and handle cash.
Appendix 11- Recovery of tuition fees of boys in Military schools.

5. Regulations for the Military Engineer Services

Paras 912 to 916, Appendix 'O' and related rules regarding fixation of rates and recovery of electricity and water and allied matters. Chapter IV & V– paras 310 to 313, 559, 560 and Table 'H' relating to Departmental charges. Chapter VIII- Sections 38, para 645 and Appendix 'J' Chapter IX- Revenue and Receipts Chapter XII Section 56 Table 'K' General Conditions of Contracts (IAFW-2249) relating to Hiring of T&P to contractors.

6. Manual of Instructions relating to procedure of works in the accounts section of M.E.S. formations of MES Accountant's Manual

Chapter VII Revenue

7. M.E.S. Local Audit Manual

Part III -Paras 153, 164 to 185 dealing with local audit of the register of buildings, rent assessment ledgers, revenue ledgers, water and electricity charges, refunds etc.

Part-IV – Paras 241 to 244 dealing with audit of the Register of Revenue derived from lands, trees, usufruct etc. Meter Readers' Books for electricity and water, consumer's ledgers etc.

8. Manual of the Audit Department, Defence Services Vol. I (Part C)

Chapter 29 Section B para 619 to 637 dealing with Audit of revenue accounts.

9. Military Lands Manual

Chapter II - Classification and transfer of land.

Chapter III – Land management by Military Estate Officers

Chapter V - Disposal of Land by Military Estate Officers.

Chapter VI – Management by Cantonment Board.

- 10. Store Accounting Instructions for the Army (1965 Edition)**
- Chapter II- Paras 27 to 30 regarding issue of stores on hire, loan etc.
- Para 50 Disposal of Surplus timber etc.
- Para 84 to 93 C.P. Issue Sections.
- Chapter IV- Section dealing with Military Farms
- Chapter V- Valuation of Stores and Rates.
- Chapter VII- Disposal of surplus and obsolete stores.
- 11. Army Local Audit Manual**
- Part I. Vol. I
- Chapter –III- Paras 123
- Part I. Vol. II
- Chapter –IV Paras 157, 186, 260, 261, 262 and 263 regarding disposal of surplus stores.
- Part I. Vol. II
- Chapter VII dealing with Audit of Military Farms, Armed Forces Medical Colleges
- 12. Quarters and Rents and related orders issued from time to time**
- Whole Book including I.A.O 5/S/48.
- 13. Regulations for Medical Services (1962)**
- Appendix 5 relating to Hospital stoppages and allied recoveries and rules relating thereto.
- 14. Factory Accounting Rules**
- Chapter II – Accounting of Stores –para 13 (b) and (c).
- Chapter IV – Cost Accounting paras 52 and 53 .
- Chapter V – Miscellaneous paras 59 to 61 and 63.
- Chapter III- Accounting of Labour paras 38 and Appendix 'G'.

**15. Manual of the Audit Department , Defence Services
-Vol. III (Ordnance & Ordnance Equipment Facto-
ries) 2001 Edition**

Paras regarding Payment issue, Test Audit Processes,
Costing

**16. Defence Accounts Department Office Manual Part
VI (Factories)**

Vol. I - Section I

- Chapter IV - Paras 99 to 108

- Chapter V - Para 250 to 255

- Chapter VI paras 422,456 to 461 and 481

Vol. II

- Chapter VIII- para 670

- Chapter XII- paras 907 to 909 (A)

***Note:- Candidates will be expected to be generally con-
versant with any revision in the prescribed books
and supplementary orders issued in the form of
Govt. orders, Army Instructions, Army Orders etc.
on these topics.***

**Paper II of Revenue Audit Examination for Section Officers/Assis-
tant Audit Officers (Railways)**

Paper-2

1. Indian Railway Code for the traffic Department (Com-
mercial)
2. Indian Railway Commercial Manual Vol. I & II
3. IRCA Coaching Tariffs - All parts and Volumes
4. IRCA Goods Tariff all Parts and Volumes
5. IRCA Military Tariff
6. IRCA Red Tariff
7. Railway Audit Manual

Paper (II) of Revenue Audit Examination for Section Officers/AAOs of P&T Audit Branch.

Name of Book

- 1. P&T Manual Volume I - Part—I (Legislative Enactments)**
Indian Post Office Act Sections 1 to 13, 16, 17, 28 to 36.
- 2. P&T Manual Volume I - Part II (Legislative Enactments).**
Whole book excluding Chapter 3 i.e. Telegraph Wires (Unlawful Possession) Act, 1950 and Rules made thereunder.
- 3. P&T Manual Volume IX—(Telegraph Traffic).**
Chapter V—Guaranteed Officers and Appendix 4—General Telegraphs Rules for Licensed Systems—Rules 1 to 11.
- 4. P&T Manual Volume X—(Telegraph Engineering)**
Chapter VII—Miscellaneous Rules—Paras 481 to 487 G, Para 499 and Appendix IV.
- 5. Telecommunications Manual Vol. XII (Part-I&II) – 4th (Edition) (Telephone Traffic).**
- 6. P&T Manual Volume XIV (Telephone Revenue Accounts Offices).**
- 7. P&T Financial Hand Book Vol.I (General).**
Chapter VII—Revenue and Miscellaneous Receipts.
- 8. Postal Financial Hand Book Vol.II (Post Office and Railway Mail Service).**
Chapter II and Appendix 2 – Supply, Distribution etc. of Stamps.
Chapter III - Revenue Receipts, Chapter VI - Miscellaneous Charges - Rules 74-78-Refund of Revenue.
- 9. Telecom Financial Hand Book Vol. IV (Telegraph Traffic)**
Whole book excluding Chapter-I and IX and Appendices 1 to 5
- 10. P&T Financial Hand Book Vol.V (Telephones)**
- 11. P&T Audit Manual Vol. I (General Audit Manual)**
Chapter 14—Miscellaneous Audit—Paras 272, 272-A and 274-Payments of refunds of Telegraph Charges, Late fees, Mes-

senger service fees, Unserviceable stamps, Chapter 16—Audit of Receipts

12. P&T Audit Manual Vol. III (Technical Audit Manual).

Chapter 3: Audit of Revenue from Guaranteed Offices and Lines.

13. P&T Audit Manual – Part-II (Inspections).

Chapter –6 Message Revenue'

Chapter –2 Section-F-Audit of Telephone Revenue Accounting Branch of Telecom

Districts (Manual System)

Chapter – 2 -Section - H – Audit of Telephone Revenue Accounting Branch of Telecom Districts (Computerised System).

14. Compendium of Telecom Revenue & Commercial Orders by Shri S. Venkataraman, Chief Account Officer (Retd.), Chennai Telephones.

15. The books on Customs Tariff of India and Central Excise Tariff of India (latest two issues available in the market) both written by Shri R. K. Jain, published by Centax Publications Pvt. Limited 1512-B, Bhishm Pitamah Marg, Defence Colony, (Opp. ICICI Bank), New Delhi-110 003.

These books to be allowed to be carried in the examination hall by the candidates to attempt the questions

Questions on Customs Tariff Classification (chapter headings and sub-headings), Tariff rate, effective rate of basic customs duty on various items, etc.

Questions on Central Excise Tariff Classification (chapter headings and sub-headings), tariff rates, effective rate of basic excise duty on manufactured goods, etc.

Syllabus and subjects of Incentive Examination for Section Officers/Assistant Accounts Officers in A&E offices, with effect from 2007

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Management Accounting	2.30	100
2.	Finance and Appropriation Accounts	2.30	100
3.	Data Processing and Computer System		
	- Theory	1.00	50
	- Practical	2.00	50
		Total:	300

1. Management Accounting

(i) General Financial Rules - 2005

Chapter 2 & 3- Budget, Grant and Appropriation

(ii) Public Finance – Shri H.L. Bhatia

Chapters 4, 10 to 16.

(iii) Statistical Methods – Shri S.P. Gupta, Sultan Chand & Sons

Chapter on Sampling and Sample Design i.e. Chapter 10 in 5th thoroughly revised edition 1990 OR Chapter 4 in the 25th Edition

2. Finance and Appropriation Accounts

(i) M.S.O. (A&E) Volume-II

(a) Chapter 1 – Appropriation Accounts

(b) Chapter 2 – Finance Accounts – Appendix

(ii) Accounts Code for Accountants General

Chapter 9 – Monthly and Annual Accounts of the Central and State Governments.

3. Data Processing and Computer Systems (Theory) for Incentive Examination of SOs and AAOs

(i) Information Concepts

- a) Definition of information- difference between data and information.
- b) Physical concepts- storage, retrieval and processing of data-comparison of manual and computer storage and organization of data as files.
- c) Different types of processing and purpose of processing.
- d) Development of data processing systems.
- e) Word and text processing- preparation of documents-text editing.
- f) Introduction to Graphics and advantages and disadvantages of Graphics.

(ii) Elements of a Computer, Hardware-Software-Computer Capability and Limitations

- a) What is a computer? – Definition of electronic digital computer.
- b) Computer Components- layout and their functions.
- c) Characteristics of computers- small variety of instructions- fast executions- accurate.
- d) What is hardware?–different types of units including peripherals.
- e) What is software? Why it is needed – computer language- categories of software system and applications software.
- f) Limitations of computer.

(iii) Computers and Communication

- a) Computer communication need for data transmission over distances.
- b) Networking of computers- Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equip-

ment), inter user communication, cost, training, upkeep and security.

- c) Types of LANs.
- d) Real time and on-line systems response time-airline/train reservations banking operations-electronic funds transfer- videotext.
- e) An introduction to WAN- Definition and use.
- f) An introduction to the Internet, Internet facilities (email, world wide web, and e-commerce) and Web Browsers.

(iv) Operating System (OS): Concepts, Basic Operations of Windows.

- a) Operating System concepts.
- b) Tasks of Operating System
- c) Introduction to DOS, UNIX and Windows
- d) Definition of Windows.
- e) Getting started: using the mouse; Windows components; control menu; menu bar; border; title bar; maximize – minimize; scroll bar; command button; option button check box; list box; using help.
- f) Basic file manipulation operating (copying, renaming, deleting, viewing and printing, directory structure, listing files in directories (creating, changing and deleting directories).

(v) Principles of Data Security, Preventive Maintenance and Trouble Shooting.

- a) Concepts of security; privacy; protection, authorization, authentication and password protection.
- b) Preventive measures and treatment: hardware and software locks, virus scanners and vaccines.

4. Data Processing and Computer Systems (Practical) for Incentive Examination of SOs and AAOs.

A. Introduction to Windows 98

1. Using the Mouse
2. Anatomy of Windows
3. Windows Environment
4. Application Windows, Title Bar, Menu Bar, Minimise/ Maximise/ Restore features, Scroll Bar.
5. Menu and Dialog Boxes
6. Menu Bar, Menu Item Dimmed Menu Item, Hot Key, Short-cut Key, Control Menu, Check Mark, Cascading Windows/ Menus
7. Help in Windows
8. Tool Bars
9. Use of Windows Explorer
 - View the contents of Directory/ Folder
 - Change Directory/ Folder
 - Create/ Delete Directories/ Folders
 - Change Drivers
 - Copy, Rename, Delete Files and Folders
10. Format Floppy Disk
11. Drag and Drop Features.
12. Find File

B. An overview of MS Office 97 covering MS-Excel 97, MS Power Point 97 and MS-Access 97 and MS-Word 97

C. Operating Skills in Word Processing Package (MS Word 97)

1. Introduction to Word Processing
2. Document Windows; Creating various types of Documents
3. Printing Documents

4. Copying Documents
5. Formatting Characters/ Paragraphs
6. Formatting Page
7. Working with Sections/ Section Break
8. Inserting Header/Footer
9. Graphics Feature including charts
10. Working with Tables
11. Mail Merging

Note: (i) *In case of Hindi medium, word processing package is “Akshar for Windows” compatible with Word 97.*

(ii) *Question paper would be on general concepts of Windows and office rather than specific to a version i.e. question paper will not be version specific.*

List of books recommended

Theory Paper

“O” Level, Module-1, Information Technology by V.K. Jain,
BPB Publications.

Chapters: 1, 2, 6, 7, 8, 11, 12, 13, 14, 17, 18

Practical Paper

Book recommended for Windows 95

“Easy Guide to Windows 95” by Alan Simpson,
BPB Publications (Sybox)

Chapters: 1, 2, 3, 4 and only formatting of floppy disk in chapter 10

Book recommended for MS – Word 97

“The ABCs of Word 97 by Guy Hart-Davis
BPB Publications (Sybox).

Chapters: (i) 1, 2, 3, 5, 7, 9
(ii) Graphs and Chart*

***Note:** Inserting Graphics Feature including Chart are not covered in the book recommended above. The Head of Department/Head of office are advised to provide information to the trainer/ trainees that the learning materials for graphs and charts available in Help menu of Word 97 is recommended. The relevant portion of material on charts and its sub-items axes, data, formatting, help, inserting, selecting, titles and updating chart and graphs could be accessed by selecting Help Menu, contents and index, and then index and type chart in box 1.