

**Syllabus for Subordinate Accounts/Audit Service
(SAS)/Revenue Audit and
Incentive Examinations**

2017

**OFFICE OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

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1- Subordinate Audit /Accounts Service Examination

Detailed Syllabus

Group –I

**The new revised syllabus will be applicable with effect from
2017 Annual/main Examination**

**Revised Syllabus for Subordinate Audit/ Accounts Service
(SAS) Examination (all branches)**

GROUP – I

PC 1: Language Skill (for all branches)

Duration 2 ½ hours,

Maximum Marks: 100.

A. Verbal and Reading Abilities Basics

30 marks

- ii. Verbal Reasoning
- iii. Sentence Correction
- iv. Idioms and phrases
- v. Grammar Applications
- vi. Antonyms
- vii. Synonyms
- viii. Vocabulary Skills
- ix. Writing Styles
- x. Arranging sentences in order
- xi. Comprehension of passages: (Science passage, socio-economic passage, Business passage, Entertainment passage etc.)

B. Drafting and Writing Abilities Basics

70 marks

- i. Précis of any topic
25marks
- ii. Drafting of an official letter, giving the facts, as directed in the question. 15 marks
- iii. Draft Para to be drafted from material provided 30 marks

Section ‘A’ will contain multiple choice objective questions and Section ‘B’ the subjective questions to be answered in computer mode only.

Reference books:

1. Books which may contain questions, Standard of which is similar to the Indian Banking Services for Clerical Grade and Probationer Officers.
2. Karyalay Sahayika a book published by Kendriya Sachivalaya, Hindi Parishad, New Delhi.
3. Style Guide as prescribed by the Department.
4. Précis and Draft by Muthuswamy and Brinda
5. MSO Audit Section 7 Chapter 3 Preparation of Audit Report

PC 2 :Logical, Analytical and Quantitative Abilities (All branches)

Duration 2 hours,

Maximum Marks: 100

Section I

70 Marks

(A) DATA INTERPRETATION

- i. Data Tables
- ii. Pie Charts
- iii. 2 Dimensional Graphs
- iv. Bar Charts
- v. Venn Diagram
- vi. Geometrical Diagram
- vii. Pert Charts

(B) DATA SUFFICIENCY

(C) REASONING

- i. Deduction
- ii. Logical connectives.
- iii. Selections
- iv. Distribution
- v. Circular arrangement

(D) QUANTITATIVE ABILITY

- i. Probability and chance
- ii. Simple Equation
- iii. Ratio-Proportion-Variation
- iv. Percentages
- v. Profit & Loss
- vi. Simple Interest and Compound Interest
- vii. Weighted Averages

Section II

30 marks

(E) Statistics & Statistical Sampling

- i. Introduction to statistics.:Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis,Box plotting of Data
- ii. Statistical concepts of classification of Data, Geographical Classification, Chronological classification, conditional classification, qualitative classification, quantitative classification.
- iii. Class interval, Frequency Distribution and Histograms

- iv. Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se comparison and their interpretation
- v. Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretation
- vi. Concepts of Skewness & Kurtosis and their interpretation
- vii. Sampling:
 - What is Statistical Sampling?
 - Statistical Sampling vs. Non- Statistical Sampling
 - Advantage of Statistical Sampling
 - Random Number Table & Sampling
 - Sampling Error vs. Non-Sampling Error
 - Simple Random Sampling (with and without replacement) Systematic Random Sampling
 - Systematic Random Sampling
 - Stratified Random Sampling
 - Cluster Sampling
 - Probability Proportional to Size Sampling
 - Multi-Stage Sampling
 - Attribute & Variable Sampling
 - Step-by-step Sampling
 - Discovery Sampling
 - Monetary Unit Sampling
 - Audit Hypothesis Testing
 - Normalisation – meaning and objective
 - Estimation:
 - (i) Sample size and estimation of Single Mean for un-stratified (Simple Random) Sampling
 - (ii) Sample size and estimation of Single Proportion for un-stratified (Simple Random) Sampling
 - Scatter Diagram in Statistics and interpreting, Scatter Diagrams, correlation and regression.

Reference books

1. Books which may contain questions, Standard of which is similar to the Indian Banking Services for clerical grade and Probationer Officers.
2. Single compilation covering the whole syllabus –a single compilation will be prescribed as and when it is ready.
3. Fundamentals of Mathematical Statistics (Latest Edition) by Shri S.C.Gupta and V.K.Kapoor published by Sultan Chand & Sons (for advance study)
4. An Introduction to Statistical Methods (Latest Edition) published by S Chand Publishing (for elementary study)

PC 3 :Information Technology (Theory) (all branches)

Duration 2 hours,

Maximum Marks: 100

- (A) **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
- (B) **Application Software:** Concepts, basic application, specific use applications, Development of customized applications, Payroll and Accounting applications, Inventory management applications in PSUs, ERPs. Basic concepts of ERP, Types of ERP Systems , advantages of ERP, factors to be considered for implementing for ERP, and causes of failure of ERP
- (C) **Networks:** Basic concepts, uses of networks in sharing of resources, Backups, common types of networks; LAN/WAN/Internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world. Cloud and cloud computing.
- (D) **Basic concepts of database management:** understanding simple databases, advantages of working with a database, RDBMS, Basic concepts SAP-ERP and Oracle Financials, common corporate database systems.
- (E) **Security of Information assets:** Security threats to data, hardware and users, common types of hacking, protective measures, backups,etc.
- (F) **Familiarity with the provisions of the IT Act 2000** (including subsequent amendments to the IT Act)
- (G) **General awareness about the National e-Governance Plan(NeGP)** Meaning, e-Governance basics and few selected common e Governance Projectslike Computerization of Land Records, Vahan (Registration of Vehicles) and Sarthi (issue of Driving Licenses), and e-District. (Reference respectiveweb sites of the topics mentioned),
- (H) **IT Audit**
1. **IT Controls**
 - General Controls
 - Application Controls
 - Risk area and IT security.
 2. **System Development Life Cycle**
 - Audit of systems under development

Books Suggested:-

1. IT Act, 2000.
2. “Introduction to Computers” by Peter Norton, published by Tata McGraw-Hill Education Private Limited, New Delhi
3. Information Technology Audit Manual Volume- I .Section 1 -Introduction (Pages 6-8), Section 7-Controls (Pages 37 to 43), Section-8 (Audit of General Controls) (pages 44-71) and Section 9 (Audit of Application Controls) (pages 72-84).
4. Checklist for Involvement of Audit in the System Development Phases of Information Technology Systems printed by the IT Audit Wing (iCISA)
5. IT Audit Manual (Volume -III) Audit Programmed for Specific Applications - (Page 70 to 93).
6. The respective Web sites of the topics mentioned under section G.

PC4 :Information Technology (Practical) (all branches)

Duration 2 hours,

Maximum Marks: 100

I Word 2013

25 Marks

(A) Basic and Mid-level

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References ,Inserting and Formatting Objects,

(B) Advanced Topics

Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.

II EXCEL 2013

35 Marks

(A) Basic and Mid-Level

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print Or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object

(B) Advanced Topics

Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

III Access 2013 Basic (Awareness)

25 Marks

Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.

IV Power Point 2013

15 Marks

Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.

Reference Books :

1. Microsoft Word 2013 Step by Step (Lambert & Cox)
2. Microsoft Word 2013: Fast and Easy (Edward Jones)
3. Word 2013 In Depth (Faith Wempfen)
4. Microsoft Excel 2013 Step by Step (Frye)
5. Microsoft Excel 2013 All-In-One for Dummies (Greg Harvey)
6. Excel 2013 In Depth (Bill Jelen)
7. Microsoft Access 2013 Step by Step (Lambert & Cox)
8. Learning Microsoft Access 2013 Beginner Level 1: Build Databases with Microsoft Access (Richard Rost)
9. Microsoft Power point 2013 Step by Step (Lambert. & Cox)
10. Microsoft Power point 2013 All-In-One for Dummies (Greg Harvey)

PC 5 :Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

A. Service Regulations

I. Common Subjects:

30%

Provisions of the following Rules:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme,(New Pension Scheme)
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

II. Specific Subjects:

40%

Provisions of the following Rules:

1. Fundamental Rules,
2. Travelling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services) Rules,
4. Central Civil Services (Medical Attendance) Rules,
5. Central Civil Services (LTC) Rules,

B. Constitution of India, Acts, Regulations:

30%

Provisions of

1. **Constitution of India** Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.

Note: Questions on such matters as manner of elections, conditions of eligibility forelections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
3. Regulations on Audit and Accounts -2007

Suggested Readings:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme, (New Pension Scheme)

4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules
7. Fundamental Rules,
8. Travelling Allowances Rules as contained in the Supplementary Rules,
9. General Provident Fund (Central Services) Rules,
10. Central Civil Services (Medical Attendance) Rules,
11. Central Civil Services (LTC) Rules
12. Constitution of India Bare Act.
13. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act
1971
14. Regulations on Audit and Accounts -2007

PC 6 :Constitution of India, statutes andDefence Service Regulations. (Defence Audit)

Duration 2 hours,

Maximum Marks: 100

A. Service Regulations

I. Common subjects. 30%

Provisions of the following Rules:

1. Central Civil Services (Joining Time) Rules
2. Central Civil Services (Pension) Rules
3. Defined Contribution Pension Scheme (New Pension Scheme)
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal Rules)
6. Central Civil Services (Conduct) Rules

II. Specific subjects. 40%

Provisions of the following Rules/Regulations:

1. Pay and Allowances Regulations for Officers of Army
2. Pay and Allowances Regulations for JCOs, ORs and Non- Combatant for Army
3. Pay and Allowances Regulations for Navy
4. Pay and Allowances Regulations for IAF
5. Pension Regulations for Army Officers Part I & II
6. Pension Regulations 1964(Navy)
7. Pension Regulations IAF Part I &II
8. Leave Rules for services Part I (Army)
9. Leave Rules for services Part II (Navy)
10. Leave Rules for services Part III (Air Force)
11. Travel Regulation
12. Supplementary Rules: Travelling Allowance Rules
13. Fundamental Rules Chapter I to VI ,VIII and IX
14. Defence Service Regulation

B Constitution of India ,Acts,Regulations: 30%

Provisions of:

1. **Constitution of India** Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971.
3. Regulations on Audit and Accounts -2007.

Suggested Readings

1. Central Civil Services (Joining Time) Rules
2. Central Civil Services (Pension) Rules
3. Defined Contribution Pension Scheme
4. Central Civil Services (Leave) Rules
5. Central Civil Services (Classification, Control and Appeal Rules)
6. Central Civil Services (Conduct) Rules
7. P&A Regulations for Officers of Army
8. P&A Regulations for JCOs, ORs and Non- Combatant for Army
9. P&A Regulations for Navy
10. P&A Regulations for IAF
11. Pension Regulations for Army Officers Part I & II
12. Navy (Pension) Regulations 1964
13. Pension Regulations IAF Part I &II
14. Leave Rules for services Part I (Army)
15. Leave Rules for services Part II (Navy)
16. Leave Rules for services Part III (Air Force)
17. Travel Regulation
18. Supplementary Rules :Travelling Allowance Rules
19. Fundamental Rules
20. Defence Service Regulation
21. Constitution of India Bare Act.
22. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
23. Regulations on Audit and Accounts 2007

**PC 7 : Constitution of India Statutes, Service Regulations, including related accounts
/audit procedures (Railway Audit)**

Duration 2 hours,

Maximum Marks: 100

A. Service Regulations

I. Common subjects 30%

Provisions of the following Rules/schemes:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme, (New Pension Scheme)
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

II. Specific subjects 40%

Provisions of the following Rules/Acts:

1. Indian Railway Establishment Code Vol. I & II
2. Indian Railway Establishment Manual
3. Manual for Railway Pension Rules
4. Hours of Employment Regulation Act
5. Workmen's Compensation Act
6. Payment Wages Act
7. Minimum Wages Act
8. Factories Act
9. Railway Audit Manual (Chapter XV –Establishment and Provident Fund Audit)

B. Constitution of India, Acts, Regulations 30%

Provisions of the following

1. **Parts/sections of Constitution of India** – Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

2. Comptroller and Auditor General's (DPC) Act 1971
3. Regulation on Audit and Accounts, 2007

Suggested readings:

1. Central Civil Services (Joining Time) Rules
2. Central Civil Services (Pension) Rules
3. Defined Contribution Pension Scheme

4. Central Civil Services (Leave) Rules
5. Central Civil Services (Classification, Control and Appeal) Rules
6. Central Civil Services (Conduct) Rules
7. Indian Railway Establishment Code Vol.I& II
8. Indian Railway Establishment Manual
9. Manual for Railway Pension Rules
10. Hours of Employment Regular Act
11. Workmen's Compensation Act
12. Payment Wages Act
13. Minimum Wages Act
14. Factories Act
15. Railway Audit Manual
16. Constitution of India
17. Comptroller and Auditor General's (DPC) Act 1971
18. Regulation on Audit and Accounts, 2007

GROUP- II

PC8 :Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules.

1. Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
2. Provisions of General Financial Rules 2017
3. Provisions of Delegation of Financial Powers Rules (DFPR) 1978

II. Principles of Civil Accounts

1. Provisions of Government Accounting Rules, 1990
2. Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II:
Chapter 1- Appropriation Accounts
Chapter 2- Finance Accounts (Revised) Annexure and Appendices
3. List of Major and Minor Heads of Accounts of Union and States (LMMH)
4. Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure:Chapters 1-10 and Chapter 13 and Chapter 17.

Reference Books

1. Central Government Account (Receipts & Payments) Rules 1983
2. General Financial Rules 2017
3. Delegation of Financial Powers Rules (DFPR) 1978
4. Government Accounting Rules 1990 published by Controller General of Accounts
5. Comptroller & Auditor General Manual of Standing Orders (A&E) Vol. II
6. List of Major and Minor Heads of Accounts of Union and States (LMMH)
7. Civil Accounts Manual, issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure,

PC 9 :Financial Rules and Principles of Defence Accounts.(Defence Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules.

Provisions of following Rules& Regulations

1. Government Accounting Rules 1990.
 1. Chapter 1 -Introductory,
 2. Chapter 2 –General Outlines of the System of Accounts,
 3. Chapter 3- Basic Structure of the Form of Accounts.
2. General Financial Rules 2017
3. Delegation of Financial Powers Rules 1978
4. Financial Regulations I & II

II. Principles of Defence Accounts

Provisions of following Codes/Manual/Hand Books

1. Budgetary process for Defence Service Expenditure.
2. Manual of Audit Department - Vol I Part B -Chapter 18 –(Accounts Section).
3. Defence Accounts Code
4. Classification Hand Book of Defence Services Receipts and Charges,Debt and Remittances heads with code numbers.
5. DAD OM Part II Vol I and Part IV
6. Defence Audit Code(Chapter 18)

Suggested Readings:

1. Government Accounting Rules 1990 : Chapters 1,2,& 3
2. General Financial Rules 2017
3. Delegation of Financial Powers Rules 1978
4. Financial Regulations I & II
5. Manual of Audit Department
6. Defence Accounts Code.
7. Classification Hand Book of Defence Services Receipts and Charges
8. DAD OM Part II Vol I and Part IV
9. Defence Audit Code (Chapter 18)

PC 10 :Financial Rules and Principles of Postal Accounts (P&T Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules

Provisions of following Rules

- A. General Financial Rules, 2017
- B. Central Government Accounts (Receipt & Payments) Rules, 1983 as related to and affect P&T Account).
- C. Schedule of Financial powers of Postal Services Board, Deptt. of Posts Rules, 1978
- D. Delegation of Financial Powers Rules, 1978

II. Principles of Postal Accounts

Provisions relating to following Manuals/ Rules

A. Postal Accounts Manual, Volume-1

1. Definitions and General system of Accounts
2. Organization and control
3. Postal Accounts Work
4. Book and Compilation
5. Remittance
6. Annual Accounts of Central Government
7. Transfer Entries Journal and ledger
8. Cost Calculation
9. Capital Accounts
10. Checking of receipts
11. Internal check inspections
12. Appendix – V to Postal Accounts Manual, Volume-1

B. Government Accounting Rules, 1990

C. P&T FHB Volume-I (All Chapters and all appendices

D. Civil Accounts Manual (such portions as relates to Postal Accounts)

E. Postal FHB Volume-II (All chapters and appendices except Appendix-V)

F. Postal Manual Volume-VI.

- (i) General rules relating to Money Order Department
- (ii) Money Orders

G. Postal Accounts Manual Volume-II

1. Post office Certificate
2. Inland Money Orders, Foreign Money Orders and IMO (Instant Money Order)
3. Indian Postal Orders and eIPO (Electronic Indian Postal Order)
4. Saving Bank etc.

H. Manual of S.B. Control Pairing and Internal Check Organization

I. Post Office Guide (Part-I)

J. Post Office Guide (Part-IV)

Books Suggested

1. General Financial Rules, 2017
2. Central Government Accounts (Receipt and Payment Rules) 1983.
3. Schedule of Financial powers of Postal Services Board, Deptt. of Posts Rules, 1978
4. Delegation of Financial Powers Rules, 1978
5. Postal Accounts Manual, Volume-I along with Appendix-V
6. Government Accounting Rules, 1990
7. P&T FHB Volume-I
8. Civil Accounts Manual.
9. Postal FHB volume-II
10. Postal Manual Volume-VI (Part-II)
11. Postal Accounts Manual Volume-II
12. Manual of S.B. Control pairing and Internal Check Organization
13. Post Office Guide (Part-I)
14. Post Office Guide (Part-IV)

PC11 : Financial Rules, Principles of Government Accounts/Audit and Works Expenditure (Railway Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules

1. Provisions of General Financial Rules 2017

Financial Audit

Provisions of

2. C&AG MSO (Audit), 2002 - Section III
 1. Appropriation Audit (Chapter XV)
 2. Certification of Finance Accounts and Appropriation Accounts (Chapter XVI)
 3. Financial Attest Audit Manual

II. Principles of Railway Accounts

Provision contained in following Codes/Manuals

1. Indian Railways Administration and Finance – An introduction

1. Evolution of Indian Railways Historical Background (Chapter I)
2. Structure and objectives of Railway Management (Chapter II)
3. Railways, The Public and Parliament (Chapter III)
4. Employee relations (Chapter IV)
5. Management Accountability (Chapter V)
6. Electronic Data Processing and General Application (Chapter VI)
7. The Separation Convention (Chapter VII)
8. Operational & Financial Planning (Chapter VIII)
9. Economics of Rail Transport (Chapter IX)
10. Advances & arrear claims (Chapter X)
11. Disallowances and objections (Chapter XI)
12. Records of service (Chapter XII)

2. Indian Railways Finance Code Vol I

1. Financial organization and historical background (Chapter I)
2. Financial Appraisal of Railway Projects (Chapter II)
3. Railway Budget (Chapter III)
4. Parliamentary Financial Control Appropriation Accounts (Chapter IV)
5. Budgetary And Expenditure Control Financial/ Management Reporting (Chapter V)
6. Contracts General Principles (Chapter VI)
7. Allocation of Expenditure (Chapter VII)
8. Inter Railway and Inter Departmental Service (Chapter VIII)
9. Inter Railway and Inter Departmental Service (Chapter IX)
10. Petty Contingent Expenses Cash Imprest (Chapter X)

11. Reporting and Investigation of Loss of Cash, Stores or Other Railway Property (Chapter XI)

3. Indian Railways Finance Code Vol II

1. Classification of Revenue Expenditure (Appendix-I)
2. Classification of Capital and Other Works Expenditure (Appendix-II)
3. Classification of Earnings (Appendix-III)

4. Indian Railway Code for Accounts Department Part I

1. Departmental Regulations (Chapter I)
2. Structure of Railway Accounts (Chapter II)
3. Compilation of Railway Accounts (Chapter III)
4. Remittance transactions India (Chapter IV)
5. Remittance transactions outside India (Chapter V)
6. Suspense accounts (Chapter VI)
7. Annual accounts and returns (Chapter VII)
8. Internal check (Chapter VIII)
9. Provident fund accounts (Chapter IX)
10. Internal check of pension payments (Chapter X)
11. Bills (Chapter XI)
12. Check of establishment charges general (Chapter XII)
13. Check of pay rolls-officers (Chapter XIII)
14. Check of pay rolls staff (Chapter XIV)
15. Finance functions (Chapter XV)
16. Miscellaneous expenditure(Chapter XVI)
17. Inspection of Executive Offices (Chapter XVII)
18. Security deposits (Chapter XVIII)
19. Cash and pay department (Chapter XIX)

Works Expenditure and Accounts

5. Indian Railway Code for Engineering Department

1. Organisation and Administration (Chapter I)
2. Traffic Survey (Chapter III)
3. Engineering Survey Reconnaissance -Preliminary and Final Location Surveys (Chapter IV)
 - i) Project Engineering Estimation of Cost and Construction Schedule (Para 525-540)
 - ii) Techno economic survey reports (Para 555 to 576)
4. Investment Planning and Works Budget (Chapter VI)
5. Estimates (Chapter VII)
6. Rules of acquisition of Land (Chapter VIII - Para 805, 851 to 855)
7. Execution of Works (Chapter XI)
8. Contracts for Works (Chapter XII)
9. Initial records (Chapter XIII)

10. Initial account of revenue and works expenditure (Chapter XIV)
11. Expenditure and Budgetary Control (Chapter XV)
12. Commissioning of Railway Projects (Chapter XVI)
13. Completion of Railway Projects (Chapter XVII)
14. Miscellaneous Works (Chapter XVIII)
15. Building and rents (Chapter XIX)

Railway Audit

6. Railway Audit Manual

1. Expenditure on Railway Audit (Chapter VI)
2. General instructions regarding extent and procedure of Audit (Chapter VIII)
3. Distribution of work (Chapter IX)
4. Selection of documents for Audit (Chapter X)
5. Review of Audit (Chapter XI)
6. Works Audit (Chapter XVI)
7. Audit of General Books and Accounts (Chapter XIX)
8. Appropriation Audit (Chapter XX)

Suggested readings:

1. General Financial Rules, 2017
2. C&AG MSO (Audit), 2002
3. Financial Attest Audit Manual issued by C&AG of India
4. Indian Railway Administration and Finance – An Introduction
5. Indian Railways Finance Code Vol.I& II
6. Indian Railway Code for Accounts Department Part I
7. Indian Railway Code for Engineering Department
8. Railway Audit Manual

PC12: Financial Rules and Principles of Govt. Accounts and CPWA (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules and Principles of Govt. Accounts in the following Rules

1. Government Accounting Rules 1990:
–Chapter on General outline of the system of Accounts.
1. General Financial Rules, 2017
2. Delegation of Financial Powers Rules, 1978

II. Provisions of following Chapters of Central Public Works Accounts Code

1. Chapter-2: Definitions
2. Chapter-3: General Outline of System of Accounts
3. Chapter- 5: Appropriations
4. Chapter-6: Cash
5. Chapter- 7: Stores
6. Chapter-8: Transfer Entries
7. Chapter-9: Revenue Receipts
8. Chapter 10: Works accounts
9. Chapter-11: Accounts procedure for lump sum contracts
10. Chapter-13: Suspense Accounts
11. Chapter-15: Deposits
12. Chapter 16:Non Government Works
13. Chapter-17: Transactions with other Divisions, Departments and Government
14. Chapter-22: Accounts of Divisional Officers
15. Statement E: Treatment of recoveries of Expenditure in the Accounts of the PublicWorks Department

III. International Public Sector Accounting Standards (IPSAS)

Reference Book:

1. Government Accounting Rules 1990
2. General Financial Rules 2017
3. Central Public Works Accounts Code, First Edition, 1993 (Revised).
4. Delegation of Financial Powers Rules, 1978

PC-13 Accountancy (Civil Accounts)

Duration 2 hours,

Maximum Marks: 100

1. 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).
2. Accounting Process: from recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance, Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Bill of Exchange, Promissory Notes and Cheques.
5. Financial Statements- Sole proprietorship concerns, Not-for-profit Organisations, analysis of Financial Statements.
6. Accounting Standards issued by ICAI.
7. International Public Sector Accounting Standards (IPSAS) of IFAC.

Books Suggested:

1. Principles and Practice of Accountancy by R.L Gupta and V.K Gupta.
2. Introduction to Accounting by T.S Grewal,
3. Compendium of Accounting Standards by ICAI,
4. IFAC Handbook of International Public Sector Accounting Board (available at website (<http://www.ifac.org>))

PC 14: Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)

Duration 2 hours,

Maximum Marks: 100

Financial Accounting:

40 Marks

1. Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Financial Statements: Sole Proprietorship Concerns, Analysis of Financial Statements.
5. Accounts of Joint Stock Companies.

Accounting Standards:

20 Marks

1. Accounting Standards issued by Institute of Chartered Accountants of India and IND AS notified by the Ministry of Corporate Affairs
2. Uniform Format of Accounts for Central Autonomous Bodies

Cost Accounting Topics:

40 Marks

1. Introduction
2. Materials
3. Labour and Direct Expenses
4. Overheads (I) Factory Overheads
5. Overheads (II) Office and Administrative, Selling and Distribution Overheads
6. Marginal Costing,
7. Production Accounts and Cost Sheets
8. Process Accounts

Books Suggested:

8. Introduction to Accounting by T.S. Grewal
9. Principles and Practice of Accountancy by R.L Gupta and V.K. Gupta
10. Financial Accounting by S.N Maheshwari
11. Cost Accounting by Shukla, Grewal and Gupta
12. Compendium of Accounting Standards of ICAI
13. Essentials of Cost Accounting by V.K. Saxena and C.D. Vashist
14. Indian Accounting Standards – an overview of the Institute of Chartered Accountants of India and pronouncements on IND AS.

PC-15: Advanced Accounting (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

1. Basic concepts of Accounting: single and double entry, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Adjusting and closing entries, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Non-profit organisations Accounts, Receipts and Payments and Income & Expenditure Accounts, Bills of Exchange, Self Balancing Ledgers.
2. Accounting concepts and conventions.
3. Royalty and Lease Accounts
4. Company Accounts including Consolidated Financial Statements
5. A.- Uniform format for accounts for Central Autonomous Bodies
B.-Accounts of Public Utilities Enterprises: Accounting formats prescribed by Electricity Act, (Electricity utility), Banking Companies, Non banking Companies, Insurance companies, Transport Companies
6. Branch and Departmental accounts (including Foreign Branch Accounts)
7. Cash and Funds Flow Statement, Working Capital
8. Accounting Standards prescribed under section 133 of the Companies Act, 2013.
9. Accounting Standards of ICAI /IND AS notified by Ministry of Corporate Affairs
10. Concepts of interim reporting, Segment reporting, Corporate Social Responsibility
11. Accounting for JVs and Public Private Partnerships

Books Suggested

1. Advanced Accountancy by RL Gupta.
2. Advanced Accounts by Shukla, Grewal & Gupta.
3. Notification issued for Depreciation Accounting.
4. Companies Act, 2013.
5. Accounting formats prescribed by Electricity Act, Reserve Bank of India and Insurance Regulatory Development Authority of India.
6. Indian Accounting Standards(InD AS)included in part B of Annexure to Ministry of Corporate Affairs Notification dated 16th February 2015, relating to issues of companies(Indian Accounting Standards) Rules 2015.

PC16 :Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)

Duration 2hours,

Maximum Marks: 100

Provisions of following Codes/Manuals

1. Central Public Works Accounts Code with Appendices
2. Accounts Code Volume-III
3. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
 - (i) Chapter 8 – Accounts of Public Works
 - (ii) Chapter 9 – Accounts of Forests
4. CPWD Works Manual2014

Reference Books:

1. Central Public Works Accounts Code ,First Edition 1993 (Revised)
2. Comptroller & Auditor General Manual of Standing Orders (MSO) (A&E) Volume-I
3. Central Public Works Department Works Manual2014.

PC 17 :Defence Audit (Defence Audit)

Duration 2 hours,

Maximum Marks: 100

Defence Audit.

1. Defence Organisation and Roles of Branches of services and Inter Services Organisation.
2. Provisions of Defence Audit Code (Other than Chapter 18)
3. Provisions of Financial Attest Audit Manual
4. Audit of Defence Appropriations Accounts
5. Works Accounting and Auditing Procedures
6. Ordnance Factory Auditing Procedures
7. Provisions of Regulations and Procedures for Army, Navy and Air Force and other audits
8. Audit of Border Road Organization
9. Audit of Defence Estate Organisation

Suggested Readings:

1. For MoD, Army, Navy and Air Force:
www.mod.nic.in
www.indianarmy.nic.in
www.indiannavy.nic.in
www.indianairforce.nic.in
2. for Inter-Service Organisations:
www.mod.gov.in/writereaddata/AR_2013/Eng/ch9.pdf
(This is the annual report wherein the Ministry mentions briefly the functions of the Inter-Service Organisations. The candidates can also refer the latest Annual Reports on the website)
3. Financial Attest Audit Manual issued by C&AG of India
4. Defence Audit Code.
5. Regulations of Military Engineering Services,
6. Unit Accountant's Manual (AAO's MES Manual)
7. Defence Accounts Department OM Part VI- Vol I,II and III
8. Defence Audit Department Manual Vol I,II III and IV,
9. Army Local Audit Manual (Part –I Vol I,II and III).
10. IAFW 2249 Conditions of Contract for MES, Defence Works Procedure
11. Factory Accounting Rules
12. Air Force Local Audit Manual and Naval Local Audit Manual
13. Store Accounting Instructions
14. INBR 12, Naval Store Keeping Instructions
15. IAP 501, Indian Air Force Equipment Regulations
16. Military Land Manual
17. Cantonment Act and Laws

PC18 :Postal Audit (Post & Telecom Audit)

Duration 2 hours,

Maximum, Marks: 100

Auditing Rules & Regulations

A. Provisions of C&AG's Manual of Standing Orders (Audit)

1. Function of the C&AG of India (Section-I)
2. General Principles and Practices of Audit (Section-II, Chapter 1-6)
3. Supplementary Audit Instructions (Section-III, Chapter 1-24)
4. General Instructions regarding Inspection & Local Audit (Section-VI, Chapter 1)
5. Results of Audit (Section-VII, Chapters 1 to 4)

B. Provisions of P&T Audit Manual (Concurrent Audit)

1. Organization and Functions of P&T Audit wing under the C&AG of India
2. General Instructions regarding audit of DoP Accounts
3. Establishment Audit of Circle, Postal Accounts office
4. Pension Audit
5. Audit of PAOs
6. Appropriation Audit
7. Finance Accounts and Combined Finance and Revenue Accounts
8. Remittance Audit
9. Custom Duty
10. Audit of Money Orders
11. Audit of Indian Postal Orders
12. Audit of Post Office savings certificates

C. Provisions of Financial Attest Audit Manual

D. Provisions of Post Office Savings Bank Manual Vol I

E. Provisions of Post Office Savings Bank Manual Vol II

F. Audit of Financial Services:

International Money Transfer, Distribution of Mutual Funds and Electronic Fund Transfer for the UTI, HDFC and IDBI Banks, Rural Postal Life Insurance (RPLI)

G. Audit of Value Added Service (VAS):

Speed Post, Media Post, Data, Speed Post Passport Service, Flat rate parcel, Business parcel, ePayment, CENVAT Credit etc, Express Parcel, Speed Net, Dedicated Freight Aircraft, Logistic Post, Retail Services for Business product like Railway Tickets, Gold Coin, Foreign Exchange, Bill Collection, Insurance Premium Collection, sale of application forms, Pre-Mailing Services etc.

H. Audit of 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), Computerized Services, Online Tracking, Electronic Clearance for Automatic Transfer of MIS interest into SB account of the bank of choice, Core Banking Solutions for PO Saving Schemes, Mail Network Optimization Project (MNOP), Automatic Mail Processing Centers (AMPC), Print to Post, Remotely managed Franking Machine (RMFM), Project Arrow .

Books Suggested

5. C&AG's Manual of Standing Orders (Audit)
6. P&T Audit Manual (Concurrent Audit)
7. Financial Attest Audit Manual of C&AG of India
8. Post Office Savings Bank Manual Vol. I
9. P.O Savings Bank Manual Vol. II
10. Post Office Small Savings Schemes-Part-ONE, ONE-A, TWO, THREE and FOUR by Shri A.N. Dureja, ADG (Retd.), P&T Accounts and Finance Service (Latest Edition)
11. Instructions /Orders issued by DOP from time to time for operation and accounting of VAS, Financial Services and Technological Changes.
12. Blue Book on Project Arrow

PC19 :Railway Traffic Revenue (Railway Audit)

Duration 2 hours,

Maximum Marks: 100

Provision of following Acts/Rules/Codes/Manuals/Handbooks/orders

A. C&AG MSO (Audit), Section II, Chapter III

B. Indian Railway Code for Traffic Department (Commercial)

1. Organisation and functions of the Commercial Department (Chapter I)
2. Rates and fares (Chapter II)
3. Claims for compensation and for refund of overcharges (Chapter III)
4. Claims for compensation other than those relating to loss etc. of goods and powers of General Manager's for making ex-gratia payment to persons involved in accidents to trains (Chapter IV)
5. Railway User's Consultative Council and Committees (Chapter V)
6. Amenities for Railway Users' (Chapter VI)
7. Catering and Vending Services (Chapter VII)
8. Inter modal transport (Chapter VIII)
9. Ticketless Travel its check and prevention (Chapter IX)
10. Station outstanding (Chapter X)
11. Wharfage and demurrage (Chapter XI)
12. Mode of payment of railway Freight and other Railway dues (Chapter XII)
13. Registration of indents allotment and supply of wagons (Chapter XIV)
14. Postal Traffic (Chapter XVI)
15. City booking offices and out agencies (Chapter XVII)
16. Sidings (Chapter XVIII)
17. Miscellaneous (Chapter XIX)

C. Indian Railway Commercial Manual Vol I

1. Introductory(Chapter I)
2. Passenger Tickets (Chapter II)
3. Admission to Platforms and Carriage of Passengers(Chapter III)
4. Warrants, Concession Orders, High Official Requisitions and Free Passes, etc. (Chapter IV)
5. Check and Collection of Passenger Tickets(Chapter V)
6. Reservation of berths, seats and compartments and booking of Special Trains(Chapter VI)
7. Initial Accounts and returns for Passenger Traffic(Chapter VII)
8. Booking and delivery of passengers' luggage(Chapter VIII)
9. Booking, Conveyance and Delivery of Parcels Traffic(Chapter IX)
10. Booking of Animals and Birds(Chapter X)
11. Booking of Certain Valuable Articles(Chapter XI)
12. Miscellaneous Traffic(Chapter XII)
13. Initial Coaching Books and Returns(Chapter XIII)

D. Indian Railway Commercial Manual Vol II

1. Booking of Goods Traffic (Chapter XIV)
2. Loading of Goods (Chapter XV)
3. Clearance of Traffic in 'Smalls' and Working of Repacking and Transshipment Sheds (Chapter XVI)
4. Unloading and re-weighment of Inward Goods (Chapter XVII)
5. Delivery, Rebooting and Diversion of Goods (Chapter XVIII)
6. Railway Materials and Stores (Chapter XIX)
7. Initial Books and Returns in connection with Goods Traffic (Chapter XX)
8. Claims for Compensation and for Refunds of Overcharges (Chapter XXI)
9. Loss of Property and Unclaimed (Chapter XXII)
10. Handling of Goods, Parcels, etc. (Chapter XXIII)
11. Traffic Receipts and Remittances (Chapter XXIV)
12. Sidings (Chapter XXV)
13. Out-Aggrades, City Booking Offices and other Ancillary services (Chapter XXVI)
14. Station Outstanding (Chapter XXVII)
15. Catering and Vending Services, Contractual Gesturing and Vending, Departmental Catering and Vending (Chapter XXVIII)
16. Commercial and Accounts Inspections (Chapter XXIX)
17. Miscellaneous (Chapter XXX)
18. Responsibilities of Railway administration as carriers of goods (Chapter XXXI)

E. Indian Railway Code for Accounts Department Part II

1. Check of traffic earnings- Introductory (Chapter XX)
2. Check of passenger traffic earnings (Chapter XXI)
3. Check of other coaching traffic earnings (Chapter XXII)
4. Check of goods traffic earnings (Chapter XXIII)
5. Refund of unclaimed overcharges and check of refund lists overcharge sheets and compensation claims (Chapter XXIV)
6. Check of out/city booking agencies/jtbs/ytsk bills (Chapter XXV)
7. Check of terminal tax on goods and parcels (Chapter XXVI)
8. Check of station balance sheets (Chapter XXVII)
9. Accounts office debits and their clearance (Chapter XXVIII)
10. Carriage bills and the accounts office balance sheet (Chapter XXIX)
11. Check of handling bills (Chapter XXX)
12. Accounts of worked lines including private and non-government railway (Chapter XXXI)
13. The traffic book (Chapter XXXII)
14. Inspection of station accounts(Chapter XXXIII)
15. Check of traffic relating to railway materials and stores(Chapter XXXIV)

F. Indian Railways Finance Code Vol II

1. Classification of Revenue Expenditure (Appendix-I)
2. Classification of Capital and Other Works Expenditure (Appendix-II)
3. Classification of Earnings (Appendix-III)

- G. IRCA Tariffs – Coaching, Goods, Military, Red Tariff - all Parts and volumes**
 - H. IRCA Conference Rules**
 - I. Handbook on Traffic Costing – Railway Board’s publication**
 - J. Instructions issued by Railway Board in 1994 for standard method to calculate profitability of a Passenger Train.**
 - K. Railway Act 1989**
 - L. Railway Audit Manual**
 - 1. Audit of Earnings (Local Traffic) (Chapter XII)
 - 2. Audit of Earnings (Through Traffic) (Chapter XIII)
- Note: In case of tariffs, the publications in force of the previous financial year will be the text books in respect of ‘Railway Traffic Revenue’*

Suggested readings:

- 1. C&AG MSO (Audit), 2002
- 2. Indian Railway Code for Traffic Department (Commercial)
- 3. Indian Railway Commercial Manual Vol.I& II
- 4. Indian Railway Code for Accounts Department Part II
- 5. Indian Railway Finance Code Vol.II
- 6. IRCA Tariffs – Coaching, Goods, Military, Red Tariff – all parts and volumes
- 7. IRCA Conference Rules
- 8. Handbook on Traffic Costing – Railway Board’s publication
- 9. Instructions issued by Railway Board in 1994 for standard method to calculate profitability of a Passenger Train.
- 10. Railway Act, 1989
- 11. Railway Audit Manual

PC20 :Cost Accountancy & Commercial Laws and Corporate Tax (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

A. Cost Accountancy:

50%

1. Books of Accounts in Cost Accounting, Cost Accounts Rules & Records
2. Job Order/Control Costing
3. Process Costing, Operation Cost and Operating Costing
4. Marginal Costing, Differential Costs and Cost Volume Profit Relationship
5. Standard Costing including Variance Analysis
6. Value Analysis, Cost Reduction, Productivity
7. Product Pricing.
8. Reconciliation of Costs and Financial Accounts.

B. Commercial Laws & Corporate Tax :

50%

Provisions of following Acts:

1. Companies Act, 2013 - Chapter 1 to 4 and chapter 8 to 10 and 12. Rules issued by Ministry of Corporate Affairs relating to these Chapters.
2. The Indian Contract Act, 1872
3. The Indian Sale of Goods Act, 1930
4. Negotiable Instruments Act, 1881
5. Electricity Act, 2003
6. Road Transport Corporation Act, 1950
7. Securities and Exchange Board of India Act, 1992 and Listing Agreement
8. Foreign Exchange Management Act, 1999 (FEMA)
9. Payment of Bonus Act, 1965
10. Employees Provident Funds Act, 1952
11. Corporate Tax- Income Tax on Companies including Income Computation and Disclosure Standard issued under Income Tax Act 1961

Book Suggested:

1. Principles and Practice of Cost Accounting By: N. K. Prasad
2. Direct Taxes Law and Practice, by Vinod K. Singhan
3. Cost Audit Standards issued by Institute of Cost Accountant of India
4. Income Tax Act 1961

PC-21 Government Accounts (Civil Accounts),

Duration 2 hours,

Maximum Marks: 100

1. Accounting Rules for Treasuries 1992
2. Account Code for Accountants 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
5. Accounts Code Volume-III
6. Central Public Works Accounts Code with Appendices First Edition 1993
7. Book of Forms referred in CPWA Code
8. Civil Accounts Manual (CAM) issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi.
 - Paragraphs No. 1.2, 1.4, 1.12,
 - Chapter 4 -Paragraphs 4.6, 4.7,4.8 and Appendix 'B',
 - Chapter5 -Paragraph 5.15 and Annexure 'C'
 - Chapter 7 except paragraph. 7.16,
 - Chapter 8,
 - Chapter 10 -Paragraphs 10.3,10.4,10.9 and Annexure 'A',
 - Paragraphs 16.1
 - Paragraphs 17.7 and 17.10

PC22 :Government Audit (Civil Audit & Local Audit)

Duration 2 hours,

Maximum, Marks: 100

1. Provisions of CAG's Manual of Standing Orders (Audit)
2. Provisions of Regulation on Audit & Accounts, 2007
3. Provisions of Auditing Standards issued by the C &AG .
4. Provisions of Audit Quality Management Framework Guidelines issued by C&AG
5. Provisions of Performance Audit Guidelines of C&AG .
6. Provisions of Compliance Audit Guidelines of C&AG .
7. Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG .
8. Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
9. Provisions of Internal Controls Evaluation Manual of C&AG .
10. Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG .
11. Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG
12. Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG .

Reference Books:

1. Comptroller & Auditor Generals Manual of Standing Orders (Audit)
2. Auditing Standards issued by the C&AG of india
3. Manual of Instructions for Audit of Autonomous Bodies of C&AG of India
4. Performance Audit Guidelines issued by C&AG of India
5. Compliance Audit Guidelines issued by C&AG of India
6. Financial Attest Audit Manual of C&AG of India
7. Financial Attest Auditing Guidelines for audit of State Government Accounts issued by C&AG of India
8. Regulation on Audit & Accounts, 2007
9. Audit Quality Management Framework Guidelines issued by C&AG
10. Public Private Partnerships in Infrastructure Project Public Auditing Guidelines issued by C&AG of India
11. Environment and Climate Change Auditing Guidelines issued by C&AG of India
12. Internal Controls Evaluation Manual of C&AG of India
13. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by CAG.

PC 23 : Contract Audit and Audit Procedures (Defence Audit)

Duration 2 hours,

Maximum Marks: 100

Section A :Contract Audit

I.

Provisions of following Procedures/Manuals/guidelines:

1. Defence Procurement Procedure (DPP)
2. Defence Procurement Manual (DPM)

II.

Provisions of the following

1. Basics of Contract Management and Laws relating to Contracts including General Conditions of Contract (IAFW 2249)
2. Contract Management (relevant Chapter of GFR 2017 (VIII of GFR,2005))
3. Purchase Management in DRDO
4. Purchase Management in Ordnance Factory Board
5. Audit of Contracts
6. Laws relating to Contracts and Arbitration
7. Basics of International Banking System including issues relating to Letter of Credits-

Section B :Audit Procedures

Provisions of following Procedures/Manuals/guidelines

1. Auditing Standards issued by the C &AG of India
2. Compliance Auditing Guidelines issued by C&AG of India
3. Performance Auditing Guidelines issued by the C&AG of India
4. Internal Controls Evaluation Manual of C&AG of India
5. Standing Order on Role of Audit in Relation to Cases of Fraud & Corruption issued by C&AG of India

Suggested Readings

1. Defence Procurement Procedure
2. Defence Procurement Manual
3. Regulations of MES
4. General Financial Rules, 2017
5. Purchase Management Manual 2006 DRDO
6. Manual for procurement of Plant and Machinery in Ordnance Factories by Ordnance Factory Board – August 2013
7. Material Management & Procurement Manual for Ordnance Factories by Ordnance Factory Board- 2010 (effective from 01.04.2011).
8. Audit of Contracts (Section-III, Ch.7, MSO Audit, 2002)
9. Indian Contract Act, 1872
10. Indian Arbitration and Conciliation Act, 1996

11. Practice Guide on Audit of Contract Management and Procedures by C&AG of India
12. Auditing Standards issued by C&AG of India
13. Compliance Audit Guidelines issued by C&AG of India
14. Performance Audit Guidelines issued by C&AG of India
15. Internal Controls Evaluation Manual issued by C&AG of India
16. Standing Order on Role of Audit in Relation to Cases of Fraud & Corruption of C&AG of India

PC24 : Telecom Audit (Post & Telecom Audit)

Duration 2hrs,

Maximum Marks: 100

I. Provisions of Rules, Acts and Policies

- A. Requirement and receipt of funds including process of budgeting and preparation of Outcome Budget/Performance Budget and the General system of Financial Management Budget formulation and implementation.
- B. Revenues and Misc. Receipts as referred to in P&T FHB Vol.- I Chapter- VII
- C. New Telecom Policy 2012 as amended from time to time
- D. TRAI Act, 1997 as amended from time to time
- E. BSNL Accounting policy, Accounting Instructions, Formats of Accounting Records issued from time to time
- F. Procurement, Contract and Laws relating to contract /Arbitration & Conciliation: Public Procurement Bill, Procurement Manual issued by BSNL Corporate Office, CVC Orders issued on procurement made by govt. organizations, Service Tax Act, 1994 as amended from time to time, The Indian Contract Act, 1872 as amended from time to time, Arbitration & Conciliation Act 1996 as amended from time to time
- G. New Companies Act, 2013 with special emphasis is proposed on the following:
 - 1. Salient features including Constitution of Board of Company Law Administration
 - 2. Provisions pertaining to incorporation, prospectus, Allotment, Share Capital, issue of shares or debentures, accounts, Books of Accounts, Cash Flow, Loans and Advances, Borrowing and Guarantees, Financial Statements and Schedule III, Consolidated Financial Statements, auditing, Audit of accounts of branch office of company.
 - 3. Fraud Reporting, Corporate Social Responsibility,
 - 4. Board appointments, Restrictions on powers, remuneration,
 - 5. Power of Central Govt. to direct companies to furnish information or statistics
 - 6. Schedule VI of Companies Act 2013

II. Planning, Works, Commercial Operations & Telephone Revenue Accounts

- A. Planning and Execution of Projects through estimates and related detailed estimates, specification
- B. Work orders, Measurement Books, Acceptance & Testing, Contractor's Ledger (Running/Final Bills), Contribution Works, Shifting Works, Capital Bills and Estimating Fee
- C. Assessment of annual requirement of Stores/Materials including valuation of inventories, techniques of inventory of Management – ABC Analysis, VED Analysis ; Procurement, Receipts and Allotment/Distribution of Stores and Accounting; Loss of Stores and damages to BSNL property.
- D. Unserviceable and Surplus Stores/vehicles including sanction of ACE- 9 and ACE-10 as referred to respective Rules of GFR 2017 and Para 359, 368, 370 P&T Manual Vol. X,. Management of surplus/obsolete stores including recovered stores,

disposal and accounting as referred to in P&T FHB Vol. III Pt I & II, P&T Manual Vol. X

- E. Provisions of new connections, Leased Circuits and Wide Area Network, Value Added Service along with their billing and realization and disconnection/closure
- F. Provision of Telecom Installations/facilities on rent and guarantee, licence and royalty basis including cable; Demand Note and Advice Note
- G. Provision, billing and realization of Interconnectivity charges, Access Charges, Port Charges and Infrastructure Sharing Charges, AGR based license fee and spectrum charges from Telecom operators

III. Provisions of Acts/guidelines of Audit

- A. Compliance Audit Guidelines
- B. Auditing Standards issued by C&AG of India
- C. Audit Norms, 2000 issued by DGA (P&T)**
- D. Performance Auditing Guidelines issued by C&AG of India
- E. Internal Controls Evaluation Manual of C&AG of India
- F. Standing Order on Role of Audit in Relation to Cases of Fraud & Corruption issued by C&AG of India

Books suggested:

1. General Financial Rules 2017(relevant Chapters),
2. Fiscal Responsibility and Budget Management Act
3. Outcome/Performance Budget (Government of India's Orders issued from time to time, P&T Manual Vol – II(Chapter-XII-Budget Estimate and Control), Telecom Accounts and Finance Manual
4. P&T FHB Vol. – I(Chapter-VII)
5. New Telecom Policy 2012
6. TRAI Act, 1997
7. BSNL Accounting Policy, Accounting Instruction, Format of Accounting Records issued in September 2000 and amended from time to time, BSNL Account Code by Shri S Venkataraman
8. Public Procurement Bill,
9. Procurement Manual issued by BSNL Corporate Office,
10. Central Vigilance Commission's Orders issued on procurement made by Government Organizations,
11. Service Tax Act, 1994
12. The Indian Contract Act, 1872
13. Arbitration & Conciliation Act 1996
14. General Financial Rules,2017(relevantChapters)(GFR 2005 Chapter 6,7,8)
15. Companies Act 2013(Relevant Chapters)
16. P&T FHB Vol. – III (Part- I)(Chapters-III,IV,V,VI),A handbook on Telecom Projects, Planning and Works by Shri C.V.R Reddy
17. P&T Manual Vol – X

18. P&T FHB Vol. – III (Part- II), P&T Manual Vol – X(Para 499), Telecom Tariffs at a glance by Shri S. Venkatraman, Material Management and Inventory Control by C.V.R Reddy
19. P&T FHB Vol. – III (Part- I&II), P&T Manual Vol – X, ,GFR,2017(relevant Rules)
20. P&T Manual Vol – XII,Compendium of Telecom Revenue and Commercial Orders by Shri S. Venkatraman, Telecom Tariffs at a glance by Shri S. Venkatraman
21. P&T Manual Vol – IX(Chapter-V and Appendix 4), P&T Manual Vol – X(Chapter VI), P&T FHB Vol. – V, P&T Manual Vol – XIV,(Para 75 to 86)
22. Regulations issued by TRAI reg. IUC Charges, Port Charges and Infrastructure Sharing Charges, Orders issued by DoT Hqrs. from time to time, Telecom Accounts and Finance Manual, Compendium of Telecom Revenue and Commercial Orders by Shri S. Venkatraman, Telecom Tariffs at a glance by Shri S. Venkatraman
23. Compliance Audit Guidelines issued by C&AG of India
24. Auditing Standards issued by C&AG of India
25. Audit Norms, 2000 issued by DGA (P&T)
26. Performance Auditing Guidelines issued by C&AG of India
27. Internal Control Evaluation Manual of C&AG of India
28. Standing Order on Role of Audit in Relation to cases of Fraud & Corruption issued by C&AG of India.

PC25:Government Audit including Workshops and Stores Audit (Railway Audit)

Duration 2 hours,

Maximum Marks: 100

Provisions of following Manuals/Codes/Standards/Guidelines

1. C&AG MSO (Audit), Section II - Chapter 1, 2, 4 and Section III - Chapter 19, 20, 21, 22
2. Auditing Standards issued by the C&AG of India
3. Indian Railway Code for Mechanical Department (Except Chapter X and XI on Foundry Accounts Saw Mill Accounts)
4. Indian Railway Code for Stores Department (Vol. I and Vol. II) – All Chapters
5. Indian Railways Finance Code Vol. II
 1. Classification of Revenue Expenditure (Appendix-I)
 2. Classification of Capital and Other Works Expenditure (Appendix-II)
 3. Classification of Earnings (Appendix-III)
6. Indian Railway Code for Engineering Department(Chapter XIV)
7. Railway Audit Manual
 1. Stores Audit (Chapter XVII)
 2. Workshops Audit (Chapter XVIII)
8. Performance Auditing Guidelines issued by the C&AG of India
9. Compliance Auditing Guidelines issued by the C&AG of India
10. Internal Controls Evaluation Manual of C&AG
11. Guidelines for Fraud and Corruption issued by C&AG
12. Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG

Suggested readings:

1. C&AG MSO (Audit), 2002
2. Auditing Standards issued by C&AG of India
3. Indian Railway Code for Mechanical Department
4. Indian Railway Code for Stores Department, Vol.I& II
5. Indian Railway Finance Code Vol.II
6. Indian Railway Code for Engineering Department
7. Railway Audit Manual
8. Performance Auditing Guidelines issued by C&AG of India
9. Compliance Auditing Guidelines issued by C&AG of India
10. Internal Controls Evaluation Manual issued by C&AG of India
11. Guidelines for Fraud and Corruption issued by C&AG of India
12. Public Private Partnership in infrastructure Auditing Guidelines issued by C&AG of India

PC 26:Commercial Auditing (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

1. Nature and Principles of Auditing
2. Audit of Cash Transactions: Receipts and Payments
3. Verification of Assets
4. Audit of Financial Statements
5. Standards on Auditing issued by ICAI
6. Provisions of Regulation on Audit and Accounts 2007 issued by CAG
7. Provisions of Performance Auditing Guidelines issued by CAG
8. Audit of Public Sector Undertaking (Section II, Chapter V of MSO (Audit))
9. Provisions of Companies (Cost Records and Audit) Rules, 2014
10. Special features of Audit of:
 - a. Finance Companies
 - b. Electricity Companies
 - c. Transport Companies
 - d. Social Sector/Welfare Companies-Section 8 of Companies Act, 2013
11. Provisions of Companies Auditors' Report Order issued under section 143 (11) of the Companies Act 2013
12. Directions issued under Section 143(5) of the Companies Act 2013
13. Appointment of Statutory and Internal Auditors, their Rights, Duties, Powers Remuneration, Joint Auditors, Branch Auditors
14. Audit Committee: Constitution, Powers and Duties.
15. Internal Audit, Statutory Audit and Government Audit
16. Corporate Governance: Clause 49 of SEBI and Provisions of Companies Act 2013
17. Role of Committee on Public Undertaking
18. Internal Controls Evaluation Manual of C&AG .
19. Manual on Financial Attest Audit, of C&AG
20. Compliance Audit Guidelines of C&AG.
21. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG of India
22. Audit of Public Private Partnership projects with special emphasis on Concessionaire agreements and sharing of revenue

Reference books

1. Contemporary Auditing by Kamal Gupta
2. Public Private Partnership in Infrastructure Projects Auditing Guidelines issued by C&AG of India .
3. Regulation on Audit and Accounts 2007 issued by C&AG of India.
4. Performance Auditing Guidelines issued by C&AG of India.
5. Companies Auditors' Report Order 2016
6. Internal Controls Evaluation Manual of C&AG of India.

7. Financial Attest Audit Manual of C&AG of India.
8. Compliance Audit Guidelines of C&AG of India.
9. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG of India

PC 27: Local Paper - Acts of Legislature and Statutory Rules, Audit and Inspection of Accounts of Local Funds (West Bengal)

Duration 2 hours

Maximum Marks: 100

A- Provisions relating to Panchayati Raj Institution in following Acts/ Rules :30 marks

1. The West Bengal Panchayat Act 1973, with amendments
2. The West Bengal Panchayat (Gram Panchayat Audit, Accounts and Budget) Rules 2007
3. The West Bengal Panchayat (ZP and PS) Accounts and Financial Rules 2003.
4. The West Bengal Panchayat (Budget and Appropriation of Fund) Rules, 1996.

B- Provisions relating to Urban Local Bodies in following Acts/ Rules: 30 marks

1. The West Bengal Municipal Act 1993 with amendment.
2. The West Bengal Municipal (Finance & Accounting) Rules, 1999 under the West Bengal Municipal Act 1993.
3. The Kolkata Municipal Corporation Act 1980 with up to date amendments
4. The Calcutta Improvement Act 1911.
5. Accounting Manual for Urban Local Bodies
Part I Introduction to Double Entry Accrual-based accounting
Part II Accounting Principles
Part III Guidelines for preparation of Opening Balance Sheet

C- Provisions of auditing Standards, Guidelines and Manual setc: 20 marks

1. 73rd and 74th Amendments to the Constitution and details thereof.
2. Latest recommendations of Central Finance Commission so far as these relate to Local Bodies only.
3. Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by the C&AG of India.
4. Manual of Instruction for Audit of PRIs issued by the C&AG of India in December 2002.
5. Manual of the Local Audit Department West Bengal, Audit of Urban Local Bodies
6. Manual of the Local Audit Department West Bengal, Audit of Panchayati Raj Institutions

D- Provisions of following Rules/Codes /Acts/ Manuals etc. of the State Government:

20 marks

1. West Bengal Service Rules, Part-I- Rules 5 (10), 5 (17), 5 (40), 29 to 65.
2. West Bengal Service Rules Part-II-Rules 4, 11, 22, to 86, 88, 89, 93, 94, 99 to 107, 109-114, 116, 154 to 161, 165 to 167 Appendix 1 (paragraph 4, 6 and 7), Appendix 8.
3. West Bengal Financial Rules, Vol. I – Rules 22, 47, 164 to 196, 425 to 428
4. Latest recommendations of State Finance Commission as a whole
5. The West Bengal Primary Education Act 1973 with amendments
6. The Calcutta University Act 1979 with amendments.

7. The Jadavpur University Act 1981 with amendments.
8. The Bidhan Chandra KrishiViswavidyalaya Act 1974 with amendments
9. General Financial and Accounting Regulations, Bidhan Chandra KrishiViswaVidyalaya.
10. Calcutta University First Statutes 1979 and First Ordinances(Accounts Portion)
11. Jadavpur University Rules,1972

Reference Books:

1. The West Bengal Panchayat Act 1973, with amendments
2. The West Bengal Panchayat (Gram Panchayat Audit,Accounts and Budget) Rules 2007
3. The West Bengal Panchayat (ZP and PS) Accounts and Financial Rules 2003
4. The West Bengal Panchayat (Budget and Appropriation of Fund) Rules, 1996
5. The West Bengal Municipal Act 1993 with amendment
6. The West Bengal Municipal (Finance &Accounting) Rules, 1999
7. The Kolkata Municipal Corporation Act 1980 with up to date amendments
8. The Calcutta Improvement Act 1911
9. Accounting Manual for Urban Local Bodies
10. 73rd and 74thAmendments to the Constitution and details thereof
11. Latest recommendations of Central Finance Commission so far as these relate to Local Bodies only
12. Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by the C&AG of India
13. Manual of Instruction for Audit of PRIs issued by the C&AG of India in December2002
14. Manual of the Local Audit Department West Bengal, Audit of Urban Local Bodies
15. Manual of the Local Audit Department West Bengal, Audit of Panchayati Raj Institutions
16. West Bengal Service Rules, Part-I
17. West Bengal Service Rules Part-II
18. West Bengal Financial Rules, Vol. I
19. Latest recommendations of State Finance Commission as a whole
20. The West Bengal Primary Education Act 1973 with amendments
21. .The Calcutta University Act 1979 with amendments.
22. The Jadavpur University Act 1981 with amendments.
23. The Bidhan Chandra KrishiViswavidyalaya Act 1974 with amendments
24. General Financial and Accounting Regulations, Bidhan Chandra KrishiViswaVidyalaya
25. Calcutta University First Statutes 1979 and First Ordinances(Accounts Portion)
26. Jadavpur University Rules1972.

PC 28 :Local Paper – Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Bihar)

Deleted

PC29 : Local Paper - Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Jharkhand)

Deleted

Note :In all the papers of SAS wherever there is reference to the rules and regulations, the ‘cut off date’ for changes/amendments would be as on 1st April of the previous year.

2. Revenue Audit Examination for Assistant Audit Officers/ Audit Officers /Sr. Audit Officers

RAE-1: - Income Tax (common to all Branches),

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

A) Books Prescribed:

- i. Income Tax Act, 1961 (40%)
- ii. Revenue Audit Manual Part-I- Section I and II (10%)
- iii. Income Tax Rules, 1962 (10%)
- iv. *Finance Act of the Year (20%)
- v. The Income Tax manual compiled by the Director of Inspection, Research Statistics and publication Part - I and II (Latest Edition) (10%)
- vi. Manual of Office Procedure Volume-I and II (Technical) Published by Directorate of Income Tax (Organisation and Management Services) CBDT-Department of Revenue, Government of India. (10%)

B) Major areas to be covered:

- i. Concepts like assessee, assessment year, Capital and Revenue Expenditure, Receipts, depreciation and other allowances, preliminary and pre-operative expenses, deductions and exemptions, rebates, interest, penalties and prosecution, Tax collection and recovery procedures, refunds and special provisions on Corporate Taxations.
- ii. Assessment procedures, search and seizures, appeal and revisions, Settlement Commission, time limitation prescribed in the Act.
- iii. Recent amendments and developments relating to Direct Taxes in the Finance Act.
- iv. Computerisation in the Income Tax Department, Vigilance and Training.
- v. General awareness on matters relating to Income Tax such as PAN, filing of returns through computer, ETDS, and ETCS procedures etc.

Note: *Finance Act of the Year may be read as Finance Act of the Previous year.

RAE 2: Central Excise, Customs and Service Tax (Civil/Commercial Audit),

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

A). Central Excise (40 percent)

- i. Central Excise Act, 1944 (Chapter II and IIA) **(10 MCQs)**
- ii. Central Excise Rules, 2002 **(10 MCQs)**
- iii. Central Excise Tariff Act, 1985 **(5 MCQs)**
- iv. Cenvat Credit Rules 2002, **(5 MCQs)**
- v. Central Excise Valuation (Determination of price of Excisable Goods) Rules 2000 **(5MCQs)**
- vi. Central Excise Revenue Audit Manual (Chapters 20, 22, 23 and 24) **(5 MCQs)**

Books Recommended:

1. R.K.Jain's Central Excise Manual
2. R.K.Jain's Central Excise Tariff
3. Revenue Audit Manual-Indirect Taxes (Central Excise)
4. Cenvat Credit Rules by Gunashekharan
5. Excise Law Times (Latest Issues)

B) Customs (40 percent)

- i. Customs Act 1962 (Chapter V, VI, VII, IX, X and X-A) **(10 MCQs)**
- ii. Customs Tariff Act 1975 and Custom Tariff Working Schedule. **(5 MCQs)**
- iii. Central Excise Act 1944 (chapter II and IIA dealing with Levy and collection of Countervailing Duty) and Central Excise Tariff Act 1985 **(5 MCQs)**
- iv. Section 134 of the Finance Act, 2003—Levy and Collection of National Calamity Contingent Duty
- v. Section 91, 92 and 94 of the Finance (No.2) Act, 2004 for the purpose of Levy and collection of Education Cess.
- vi. Section 136, 137 and 139 of Finance Act 2007 for the purpose of Levy and collection of Higher Education Cess.
- vii. Foreign Trade Policy, for Audit of export Promotion Schemes announced annually by Ministry of Commerce, Government of India.
- viii. SEZ Act SEZ Rules **(Sl. No. iv to viii - 10 MCQs)**
- ix. Revenue Audit Manual Part-II (Customs) 4th Edition (Chapter 21 and 22)

Books Recommended:

1. R. K. Jain's Customs Law Manual
2. R. K. Jain's Customs Tariff
3. R. K. Jain's Central Excise Law Manual and Tariff

C) Service Tax (20 percent)

- i. Chapter V of Finance Act 1994 (Section 65 to Section 96)
- ii. Service Tax Rules 1994
- iii. Export Service Rules 2005

Books Recommended:

1. Handbook on Service Tax, Volume 1,2,& 3 by Shri C. Parthasarathy and Dr.Sanjiv Agarwal
2. Service Tax Reporter (latest issues)

RAE 3: Railway Audit,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

1. Indian Railway Code for the traffic Department (Commercial)
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

Note: In case of Tariffs, the Publications in force as on 1st April of the previous year will be the text book.

RAE 4- Local Audit - West Bengal.

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

1. C&AG's Manual of Standing Orders (Audit)

Audit of Receipts and Audit of Refund of Revenue

2. General Financial Rules

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 (Section 165 to 262, 272,273, 281, 282, 294,) Schedule XVI (Rules 2 & 55, Section 358).

Schedule XV (Rule) 3 & 4, Section 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, Section 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.

RAE5-Local Audit- -Bihar,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

1. CAG's MSO (Audit), -Chapter 3 and Chapter 23 (Audit of refund of revenue)
2. General Financial Rules (GOI)- Chapter 2 (General System) of Financial Management)and Chapter 12 (Refund of Revenue)
3. Bihar Municipal Act, 2007 (Chapter-9 to 20, 22, 23, 25, 27, 35, 36, 37, 41, 43) and
 - a. Bihar Municipal Accounts Rules, 1928
 - b. Municipal Accounts (Recovery of Taxes) Rules, 1951
 - c. Bihar Municipal (Stamp Duty) Rules, 1959
 - d. Bihar Prevention and Food Adulteration rules, 1958
4. Bihar & Orissa Local Fund Act, 1925
5. Bihar Panchayati Raj Act. 2006- Chapter 3, 4, 5
6. University Acts passed by State of Bihar (for e.g. Bihar State Universities Act'1976/Patna University Act' 1976/Bihar Agriculture University Act, 2010/Aryabhattknowledge University Act, 2008/Chanakya Law University Act' 2006 and Statutesunder Bihar State Universities Act
7. LAD Manual Vol.- I (Chapters III, V)
8. LAD Manual Vol.- II (Chapter II, V)
9. LAD Manual Vol.- III (Chapter II, III)
10. Important Relevant Major Flagship Schemes which are being implemented by PRIS, ULBs. Latest Amendments in Schemes
11. Latest Central and State Finance Commission Report.

RAE-6 Local Audit –Jharkhand,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

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

RAE 7- ESM and SD Audit,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects:

Name of Books

1. Manual of the Rent Audit Party (issued by the Pr. Director of Audit, ESM, New Delhi) as amended.
2. Office Manual of the Land and Development Officer, Ministry of Urban Development, 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.

RAE-8 Defence Audit,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

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

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 Government 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. Volume -.I-Chapter –III- Para 123

Part I. Volume- II

Chapter –IV- Paras 157, 186, 260, 261, 262 and 263 regarding disposal of surplus stores.

Part I. Volume- 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 III- Accounting of Labour, para 38 and Appendix ‘G’.

Chapter IV – Cost Accounting, paras 52 and 53.

Chapter V – Miscellaneous paras 59 to 61 and 63.

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

Paras regarding Payment issue, Test Audit Processes, Costing

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

Volume I - Section I-- Chapter IV - Paras 99 to 108, Chapter V - Para 250 to 255

- Chapter VI paras 422,456 to 461 and 481

Volume II- Chapter VIII- para 670, Chapter XII- paras 907 to 909 (A)

RAE9- P& T Audit,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects

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 there under.

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) –(Telephone Traffic).

6. P&T Manual Volume XIV (Telephone Revenue Accounts Offices).

7. P&T Financial Hand Book Volume. I (General).

Chapter VII—Revenue and Miscellaneous Receipts.

8. Postal Financial Hand Book Volume. 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, Messenger 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 –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).

Chapter –6 Message Revenue

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.

RAE-10- State Revenue (Civil Audit branch)**Duration 2 hours,****Maximum Marks: 100**

The following will be the syllabus and subjects

Sl. No.	Acts/Rules/Manuals	Coverage
1.	Central Sales Tax Act, 1956	The Whole Act
2.	Value added Tax Auditing Guidelines (issued by C&AG Office)	The Whole Guidelines
3.	Indian Stamp Act, 1899	Chapter- 1 Short title, extent and commencement of the Act, Definitions under the Act Chapter- 2 A-Of the liability of instruments to duty B- Of stamps and the mode of suing them section 10 only D- Of valuation for duty E- Duty by whom payable. Chapter- 6 Reference and Revision.
4.	Indian Registration Act, 1908	Chapter- 1 Preliminary Chapter- 2 The Registration-Establishment Chapter- 3 Registrable documents Chapter- 6 Presenting Documents for Registration Chapter- 9 The Duties and Powers of Registering Officers Chapter- 13 The Fees for Registration, Searches and Copies Chapter- 14 Penalties
5.	Motor Vehicles Act, 1988	Chapter- 1 Chapter- 2 Section- 3, 4, 5, 6, 15, 16, 24, 27, 28 Chapter- 4 Section- 39, 40, 41, 42, 43, 45, 48, 50, 53, 54, 55, 56, 57 Chapter- 5 Section- 66, 68, 69, 71, 72, 73, 74, 89 and 90 Chapter- 6 Section 97, 103, 107 Chapter- 8 Section- 113, 118, 119, 120, 121, 122, 124, 130, 131, 132, 133, 134 and 138 Chapter- 11 Section 156, 157 Chapter- 13 Section 177, 178, 180, 181, 182, 191, 192,194, 206 and 207 Chapter- 14 Section 211, 213, 214, 216 and 217
6.	Indian Electricity Act, 2003	Part- I Preliminary Part- II National Electricity Policy and Plan Part- III Generation of Electricity

Sl. No.	Acts/Rules/Manuals	Coverage
		Part- IV Licensing Part- V Transmission of Electricity Part- VI Distribution of Electricity Part-VII Tariff Part- XIV Offences and Penalties
7.	Mines & Minerals (Regulation & Development) Act,1957	Preliminary Section- 1, 2, 3, 13, 13A, 14, 18, 21, 22, 23, 23A, 23B, 23C, 24 and 30A
8.	The Environment Protection Act, 1986	The whole Act
9.	Forest Conservation Act, 1980	The whole Act
10.	Indian Forest Act, 1927	Chapter 1 Preliminary Chapter 2 Of Reserved Forest Section 3. Chapter 5 Of the Control over forests and Lands not being the property of Government- Section 35, 36, 37 and 38 Chapter 6 Of the duty on timber and other forest produce- Section 39, 40 Chapter 7 Of the control of Timber and other Forest produce in Transit-Section 41, 41A, 42 and 43 Chapter 9 Penalties and Procedure Section 52 to 69 Chapter 11 Of Forest officers Section 72 to 75
11.	Revenue Recovery Act, 1890	The whole Act
12.	MSO Audit, 2002 edition	Chapter 3 of Section II
13.	Regulations on Audit & Accounts 2007	Chapter 3 and 6C
14.	CAG (DPC) Act, 1971	Section 16

Note : Wherever there is reference to the rules and regulations, the ‘cut off date’ for changes/amendments would be as on 1st April of the previous year.

3. Incentive Examination (IE) for Assistant Accounts Officers/ Accounts Officers/ Sr. Accounts Officers

IE 1- Management Accounting,

Duration 2 hours,

Maximum Marks: 100

The following will be the syllabus and subjects:

(i) General Financial Rules

Chapter 2 & 3- General System of Financial Management & Budget formulation and implementation.

(ii) Public Finance – Shri H L Bhatia

Chapters 4 and 10 to 16.

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

Sampling and Sample Design

IE 2 - Finance (Revised) and Appropriation Accounts,

Duration 2 hours,

Maximum Marks:100

The following will be the syllabus and subjects:

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

(a) Chapter 1 – Appropriation Accounts

(b) Chapter 2 – Finance Accounts (Revised) – Appendix

(ii) Accounts Code for Accountants General

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

IE3 : Information Technology (Theory)

Duration 2 hours,

Maximum Marks: 100

- (A) **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
- (B) **Application Software:** Concepts, basic application, specific use applications, Development of customized applications, Payroll and Accounting applications, Inventory management applications in PSUs, ERPs. Basic concepts of ERP, Types of ERP Systems , advantages of ERP, factors to be considered for implementing for ERP, and causes of failure of ERP
- (C) **Networks:** Basic concepts, uses of networks in sharing of resources, Backups, common types of networks; LAN/WAN/Internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world. Cloud and cloud computing.
- (H) **Basic concepts of database management:** understanding simple databases, advantages of working with a database, RDBMS, Basic concepts SAP-ERP and Oracle Financials, common corporate database systems.
- (I) **Security of Information assets:** Security threats to data, hardware and users, common types of hacking, protective measures, backups,etc.
- (J) **Familiarity with the provisions of the IT Act 2000** (including subsequent amendments to the IT Act)
- (K) **General awareness about the National e-Governance Plan(NeGP)** Meaning, e-Governance basics and few selected common e Governance Projectslike Computerization of Land Records, Vahan (Registration of Vehicles) and Sarthi (issue of Driving Licenses), and e-District. (Reference respective web sites of the topics mentioned),
- (H) **IT Audit**
1. **IT Controls**
 - General Controls
 - Application Controls
 - Risk area and IT security.
 2. **System Development Life Cycle**
 - Audit of systems under development

Books Suggested:-

1. IT Act, 2000.
2. “Introduction to Computers” by Peter Norton, published by Tata McGraw-Hill Education Private Limited, New Delhi
3. Information Technology Audit Manual Volume- I .Section 1 -Introduction (Pages 6-8), Section 7-Controls (Pages 37 to 43), Section-8 (Audit of General Controls) (pages 44-71) and Section 9 (Audit of Application Controls) (pages 72-84).
4. Checklist for Involvement of Audit in the System Development Phases of Information Technology Systems printed by the IT Audit Wing (iCISA)
5. IT Audit Manual (Volume -III) Audit Programmed for Specific Applications - (Page 70 to 93).
6. The respective Web sites of the topics mentioned under section G.

IE4 : Information Technology (Practical)

Duration 2 hours,

Maximum Marks: 100

I Word 2013

25 Marks

(A) Basic and Mid-level

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References ,Inserting and Formatting Objects,

(B) Advanced Topics

Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.

II EXCEL 2013

35 Marks

(C) Basic and Mid-Level

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print Or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object

(D) Advanced Topics

Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

III Access 2013 Basic (Awareness)

25 Marks

Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining

a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.

IV Power Point 2013

15 Marks

Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.

Reference Books :

1. Microsoft Word 2013 Step by Step (Lambert & Cox)
2. Microsoft Word 2013: Fast and Easy (Edward Jones)
3. Word 2013 In Depth (Faith Wempen)
4. Microsoft Excel 2013 Step by Step (Frye)
5. Microsoft Excel 2013 All-In-One for Dummies (Greg Harvey)
6. Excel 2013 In Depth (Bill Jelen)
7. Microsoft Access 2013 Step by Step (Lambert & Cox)
8. Learning Microsoft Access 2013 Beginner Level 1: Build Databases with Microsoft Access (Richard Rost)
9. Microsoft Power point 2013 Step by Step (Lambert. & Cox)
10. Microsoft Power point 2013 All-In-One for Dummies (Greg Harvey)

Note : Wherever there is reference to the rules and regulations, the ‘cut off date’ for changes/amendments would be as on 1st April of the previous year.

4. Syllabus for Continuous Professional Development tests shall be as under:

CPD I Test:

C-1 Financial Management, Duration 2 hours, Maximum Marks: 100

C-2 Auditing Principles and Standards, Duration 2 hours, Maximum Marks: 100

CPD II Test:

C-3 Public Finance, Duration 2 hours, Maximum Marks: 100

C-4 Auditing- Methods and Techniques, Duration 2 hours, Maximum Marks: 100

CPD III Test:

C-5 General Studies & Current Economic Developments,

Duration 2 hours, Maximum Marks: 100

C-6 Applied Public Auditing, Duration 2 hours, Maximum Marks: 100

Detailed Syllabus

Stage I Examination

C I – Financial Management

Duration 2 hours,

Maximum Marks: 100

1. Analysis of Financial Statements:

Analysis and Interpretation of Financial Statements, Techniques and limitations of Financial Analysis, Ratio Analysis, Funds Flow Analysis and Cash Flow Analysis.

2. Concepts of Value and Return:

Time preferences for money, present value, future value, value of annuity, Rate of Return.

3. Investment Decisions:

Concepts of Capital Budgeting, Capital Budgeting Appraisal Methods, Tactical Versus Strategic Investment Decisions, Capital Rationing, Factors Affecting Capital Investment Decisions.

4. Financial Planning and Capital Structure:

Estimating Capital Requirements, Fixed Capital, Working Capital, Capitalization, Patterns of Capital Structure

5. Sources of Finance:

Financial Markets, Security Financing, Debentures, Loan Financing, Bridge Finance, Loan Syndication, Book-Building, New Financial Institutions, Venture Capital Institutions, Mutual Funds, Factoring Institutions, New Financial Instruments: Commercial Papers, Securitization of Debt, Global Depository Receipts (GDR), Derivatives: Options, Forward,

Future and SWAP, Lease Financing: Concept of Leasing, Types of Lease Agreements, Difference Between Hire Purchase and Lease Financing.

6. International Financial Management:

Foreign Exchange Market, Exchange Risk Management, Mode of Payment in International Trade; Open Account, Bank Transfer, Letter of Credit, Consignment Sale.

7. Public Procurement:

Principles and Methods of Public Procurement, Transparency and Professionalism in Public Procurement, Penalties & debarment etc. Provisions relating to Procurement of goods and services, Outsourcing of services, Contract management and Inventory management as embodied in the General Financial Rules, Indian Contract Act, 1872, The Arbitration & Conciliation Act, 1996.

Suggested Readings:

1. Taxman's Financial Management by Sh. Ravi M Kishore
2. Indian Financial System by Sh. H R Machiraju, published by Vikas Publishing House Pvt. Ltd. New Delhi - 8.
3. Public Procurement Bill, 2012.
4. General Financial Rules (Chapter 6,7,8)
5. Indian Contract Act, 1872.
6. The Arbitration & Conciliation Act, 1996.

C 2 – Auditing Principles and Standards

Duration 2 hours,

Maximum Marks: 100

Financial and Compliance Audit, Methods and Procedure of auditing including auditing in Information Technology (IT) Environment, Regulations issued on Audit and Accounts issued by the CAG of India. MSO (Audit) including Financial Attest Audit Manual, Auditing Standards issued by the CAG of India, International Auditing Standards issued by the IFAC. Auditing Standards issued by the INTOSAI

Suggested Reading:-

1. Auditing Standards issued by the CAG of India
2. International Auditing Standards issued by IFAC
3. Auditing Standards issued by the INTOSAI
4. MSO (Audit) including financial attest audit manual
5. Regulations on Audit and Accounts.

Stage II Examination

C 3 – PUBLIC FINANCE

Duration 2 hours,

Maximum Marks: 100

1. Public Financial Management

Meaning and Importance of Public Finance, The Principle of Maximum Social Advantage, Role of Public Finance under different Economic Systems, Concept and Principles of Federal Finance, Analytical study of Union Budget, Government Accounting Standards issued by the GASAB.

2. Public Expenditure

Principles of Public Expenditure, Revenue and Capital Expenditure, Development and Non-Development Expenditure, Effects of Public Expenditure

3. Public revenue

Sources of Revenue, Taxes, Canons of Taxation, Characteristic of Good Tax System, The Theory of Tax Structure Development, Changes in Tax Structure under the Impact of Economic Development, Incidence of taxation Money Burden and Real Burden. Factors Determining Incidence, Relative Merits and Demerits of Direct and Indirect Taxes.

4. Problem of equity

Cost of Service Principle, Benefit or 'Quid Pro Quo' Theory. 'Ability to Pay' Theory, Proportional vs. Progressive Taxation. Taxable Capacity.

5. Public debt

Classification of Public Debt. Purposes of Public Debt. Methods of Debt Redemption. Voluntary or Forced Loans. Effects of Public Debt on Production, Distribution, Consumption and Level of Income and Employment.

6. Economic development and Planning

Concepts of National Income & Product, Central Banking Principles, Functions of Central Banks, Monetary Policy Vs. Fiscal Policy, Balance of Payments, Determinants of economic growth, Government Measures to Promote Economic Development, Regulatory Bodies established by laws, Provision of Economic and Social Overheads, Provision of Financial Facilities, Institutional Changes, Direct Participation, Indirect Measures, Forms of Planning: Planning by inducement and planning by Direction, Centralized planning vs. Decentralized Planning Pre-requisites of a Successful Planning.

Suggested Readings:

1. Public Finance in Theory & Practice by Dr. S K Singh, published by S Chand & Company, New Delhi
2. Modern Economic Theory by Dr. K K Dewett and Sh. M H Navalur published by Shyam Lal Charitable Trust, New Delhi (sole distributor S Chand & Company Ltd, New Delhi)
3. Union Budget
4. Government Accounting Standards issued by the GASAB
5. Fiscal Responsibility and Budget Management Act, 2003

C 4 – Auditing – Methods and techniques

Duration 2 hours,

Maximum Marks: 100

1. Performance Auditing including Public Private Partnership (PPP) audit, Formulating audit plans including risk analysis. Use of quantitative techniques and analytical procedure in audit, Framing audit objectives and issue analysis, Setting audit criteria, audit of Internal controls including forensic audit, Audit evidence and documentation, Quality assurance in auditing including audit quality management framework and Assurance through Peer Review, Reporting and following audit findings/observations.
2. Practice Guide Series and supplementary guidelines issued by the CAG of India. International Auditing Standards and International Auditing Practice Statements issued by the IFAC, Auditing standard issued by the INTOSAI.

Suggested Reading:-

1. Auditing Standards & Performance Auditing Guidelines issued by the CAG of India
2. Public Audit Guidelines issued by the CAG of India.
3. Internal Control Evaluation Manual issued by the CAG of India.
4. Practice Guide Series and supplementary guidelines issued by the CAG of India.
5. International auditing standards and practice statements issued by IFAC
6. Auditing Standards and guidelines issued by INTOSAI
7. CAG's standing order on role of audit in relation to cases of fraud & corruption
8. Audit Quality Management Framework and Quality Assurance through Peer Review

Stage III Examination

C 5 – General Studies & Current Economic Developments

Duration 2 hours,

Maximum Marks: 100

Candidate's awareness of current national issues and topics of socio- economic relevance in Current environment such as the following:

1. The Indian economy and issues relating to planning, mobilization of resources, growth, development and employment.
2. Issues arising from the social and economic exclusion of large sections from the benefits of development issues relating to good governance and accountability to the citizens.
3. Environmental issues, ecological preservation, conservation of natural resources.
4. Issues relating to India's Economic Interaction with the World such as foreign trade, foreign Investment: economic and diplomacy issues relating to oil, gas and energy flows: the role and functions of IMF, World Bank, WTO, WIPO etc which influence India's economic interaction with other countries and international institutions.
5. Current developments in the field of science and technology, information technology, space, nanotechnology, biotechnology and related issues regarding intellectual property rights.

C 6 – APPLIED PUBLIC AUDITING

Duration 2 hours,

Maximum Marks: 100

Candidate's proficiency in application of best practices in Public Auditing, reporting of audit observations and assessing the impact of audit findings will be tested on the basis of generally accepted auditing and assurance standards such as – Auditing Standards, Guidelines and Best practices series issued by the C&AG of India,

International Auditing standards, practice statements and Assurance Standards issued by the IFAC.

Auditing standards and best practices guidelines issued by the INTOSAI.

Note:-Wherever there is reference to the rules and regulations, the 'cut off date' for changes/amendments would be as on 1st April of the previous year.

5. Paper wise Exemption Matrix

Candidate need not appear in :	If he has secured exemption in these papers in the earlier SOGE:
Group – I	
PC-1 – Language Skill	SOE-2-Precis and Draft OR Passed SOGE Part II (In any Branch)
PC-2 – Logical, Analytical and Quantitative Abilities	No exemption
PC-3* - Information Technology (Theory) and PC-4* - Information Technology (Practical)	SOE-28-Computer Systems Theory and SOE 30- Computer Systems practical
PC-5 – Constitution of India, Statutes and Service Regulations	SOE -1-Costitution of India SOE- 4 Service Regulations (Theory) SOE- 5 Service Regulations (Practical) OR SOE 1 and SOE-12- Service Regulations, Financial Rules and Principles of Government Accounts and CPWA OR Passed SOGE Part I (In any Branch)
PC-6 - Constitution of India, Statutes and Defence Service Regulations	SOE -1 and Local paper on Government Accounts and Regulation-Defence Audit OR Passed SOGE Part I (In any Branch)
PC-7 - Constitution of India, Statutes, Service Regulations including related Account/Audit procedures	SOE -1, SOE-20-Service Regulations Including Related Accounts/Audit Procedures Railways (Theory) And SOE- 21- Service Regulations Including Related Accounts/Audit Procedures Railways (Practical) OR Passed SOGE Part I (in any Branch)
Group – II	
PC-8 – Financial Rules and Principles of Govt Accounts	SOE-6-Financial Rules and Principles of Government Accounts OR Passed SOGE Part I -Accounts, Civil Audit or Local Audit branch.
PC-9 – Financial Rules and Principles of Defence Accounts	Local Paper on “Government Accounts and regulations” of SOGE Part I -Defence Audit branch. OR Passed SOGE Part I -Defence branch
PC-10 - Financial Rules and Principles of Postal Accounts	Local papers on “Postal Accounts and Audit and Government Book Keeping” of SOGE Part I of P&T Audit branch (both Theory and Practical) OR Passed SOGE Part I -P&T branch.
PC-11 - Financial Rules, Principles of Government Accounts/Audit and Works	SOE 22 and 23--Financial Rules, Principles of Government Accounts/Audit and Works Expenditure (both Theory and

Candidate need not appear in :	If he has secured exemption in these papers in the earlier SOGE:
Expenditure	Practical) Or Passed SOGE Part I -Railway Audit branch
PC-12 - Financial Rules, Principles of Government Accounts and CPWA	SOE -12 –Service Regulations, Financial Rules, Principles of Government Accounts and CPWA OR Passed SOGE Part I --Commercial Audit branch
PC-13 - Accountancy	SOE 9-Accountancy OR Passed SOGE Part II –Civil Accounts branch.
PC-14 - Financial Accounting with Elementary Costing	SOE 3-Financial Accounting with Elementary Costing. OR Passed SOGE Part I -- Defence Audit Branch OR Passed SOGE Part II—Civil Audit OR Local Audit, OR Railway Audit OR P&T Audit branch
PC-15 - Advanced Accounting	SOE 16-Advanced Accounting OR Passed SOGE Part II—Commercial Audit branch
PC-16 - Public Works Accounts	SOE 7 and 8--Public Works Accounts (Theory and practical) of Civil Audit branch OR SOE 8- Public Works Accounts (Practical) of Local Audit branch OR SOE 7- Public Works Accounts (Theory) of Civil Accounts branch OR Passed SOGE part II-- Civil Audit OR Local Audit OR Civil Accounts branch
PC-17 – Defence Audit	No Exemption
PC-18 - Postal Audit	Local paper on “Postal Cash Certificates, Money Orders and Savings Bank Accounts and Audit Procedure (Practical)” OR Passed SOGE part II—P&T Audit branch.
PC-19 – Railway Traffic Revenue	SOE 24 and 25-- Open Line Revenue (Theory and practical) OR Passed SOGE part II--Railway Audit branch.
PC-20 - Cost Accountancy ,Commercial law and Corporate Tax	SOE 15-Commercial Law and Corporate Tax AND SOE 18-Cost and Management Accountancy
PC-21 - Government Accounts	SOE 10-Government Accounts OR Passed SOGE part II—Civil Accounts branch.
PC-22 - Government Audit	SOE 11-Government Audit OR Passed SOGE part II—Civil/Local Audit branch.
PC-23 - Contract Audit and Audit Procedures	-No Exemption
PC-24 - Telecom Audit	Local paper on

Candidate need not appear in :	If he has secured exemption in these papers in the earlier SOGE:
	(i) "Engineering and Telecommunication Accounts and Audit Procedure (Practical)"and (ii) "Financial Management and Commercial Law" OR Passed SOGE part II--P&T Audit branch.
PC-25 - Govt Audit including Workshop and Stores Audit	SOE 26 and 27--Government Auditing including Workshop and Stores Audit (Theory and Practical)) OR Passed SOGE part II—Railway Audit branch.
PC-26 - Commercial Auditing	SOE 17-Commercial Auditing AND SOE.13- Government Auditing
PC-27 - Local Paper—Acts of Legislature, Statutory Rules, Audit and Inspection of Accounts of Local Funds—West Bengal.	Local papers: Acts of Legislature and Statutory Rules (Theory and Practical) AND Local Rules, Rules and Regulations for Audit and Inspection of Accounts--Examiner, Local Fund Accounts (Practical)
PC-28-- Local Paper—Audit and Inspection of Accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), Universities and Miscellaneous Funds—Bihar Deleted	
PC-29—Local Paper--Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds -- Jharkhands) Deleted	

*Unlike in previous SOG examination, PC-3 and PC-4 papers are integral part of the SAS examination. Therefore, candidates need to secure 50 % marks in each paper to pass the examination or secure exemption.

6. Link to Paper Codes with branches and groups-SAS Examination

STREAM	Civil Accounts	Civil Audit	Local Audit branch	Defence Audit	Post and Telecom Audit	Railways Audit	Commercial Audit
Group I	PC-1 Language Skills	PC-1 Language Skills	PC-1 Language Skills	PC-1 Language Skills	PC-1 Language Skills	PC-1 Language Skills	PC-1 Language Skills
	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability	PC-2 Logical and Analytical Ability
	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)	PC-3 Information Technology (Theory)
	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)	PC-4 Information Technology (Practical)
	PC-5 Constitution of India, Statutes and Service Regulations	PC-5 Constitution of India, Statutes and Service Regulations	PC-5 Constitution of India, Statutes and Service Regulations	PC-6 Constitution of India, Statutes and Defence Service Regulations	PC-5 Constitution of India, Statutes and Service Regulations	PC-7 Constitution of India, Statutes and Service Regulations Including Related Accounts /Audit Procedures	PC-5 Constitution of India, Statutes and Service Regulations

Group II	<p>PC-8 Financial Rules and Principles of Government Accounts</p> <p>PC-13 Accountancy</p> <p>PC-16 Public Works Accounts</p> <p>PC-21 Government Accounts</p>	<p>PC-8 Financial Rules and Principles of Government Accounts</p> <p>PC-14 Financial Accounting with Elementary Costing</p> <p>PC-16 Public Works Accounts</p> <p>PC-22 Government Audit</p>	<p>PC-8 Financial Rules and Principles of Government Accounts</p> <p>PC-14 Financial Accounting with Elementary Costing</p> <p>PC-16 Public Works Accounts</p> <p>PC-22 Government Audit</p> <p>PC-27 Acts of Legislature, Statutory Rules, Audit and Inspection of Accounts of Local Funds West Bengal</p> <p>PC-28 Deleted</p> <p>PC-29 Deleted</p>	<p>PC-9 Financial Rules and Principles of Defence Accounts</p> <p>PC-14 Financial Accounting with Elementary Costing</p> <p>PC-17 Defence audit</p> <p>PC-23 Contract Audit and Audit Procedures</p>	<p>PC-10 Financial Rules and Principles of postal Accounts</p> <p>PC-14 Financial Accounting with Elementary Costing</p> <p>PC-18 Postal Audit</p> <p>PC-24 Telecom Audit</p>	<p>PC-11 Financial Rules, Principles of Government Accounts / Audit and works Expenditure</p> <p>PC-14 Financial Accounting with Elementary Costing</p> <p>PC-19 Railway Traffic Revenue</p> <p>PC-25 Government Audit including Workshop and Stores Audit</p>	<p>PC-12 Financial Rules, Principles of Government Accounts and CPWA</p> <p>PC-15 Advanced Accounting</p> <p>PC-20 Cost Accountancy, Commercial Laws and Corporate Tax</p> <p>PC-26 Commercial Auditing</p>
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7. Revenue Audit Examination for AAOs/AOs/ Sr. AOs - Link to Paper Codes with branches

Civil/ Commercial Audit	ESM AND SD Audit	Local Audit branch	Defence Audit	Post and Telecom Audit	Railways Audit
RAE-1- Income Tax.	RAE-1 - Income Tax.	RAE-1- Income Tax.	RAE-1-Income Tax.	RAE-1- Income Tax.	RAE-1-Income Tax.
RAE-2- Central Excise, Customs and Service Tax – RAE-10 State Revenue (Only for Civil Audit)	RAE-7- ESM & SD Audit	i. RAE-4- Local Audit- West Bengal. ii. RAE-5- Local Audit- Bihar iii. RAE-6- Local Audit- Jharkhand	RAE-8-Defence Audit.	RAE-9-P&T Audit.	RAE-3-Railway Audit

8. List of Offices with Codes for Examination

S. No.	Name of Offices	Code allotted
	Delhi	001-025
1.	C & AG, New Delhi	001
2.	DGA, DS, New Delhi	002
3.	DGA, P&T, New Delhi	003
4.	DGA, CE, New Delhi	004
5.	PDA, E&SM, New Delhi	005
6.	PDA, Northern Railway, New Delhi	006
7.	PDA, SD, New Delhi	007
8.	PDCA, MAB-I, New Delhi	008
9.	PDCA, MAB-II, New Delhi	009
10.	PDCA, MAB-III, New Delhi	010
11.	PDCA, MAB-IV, New Delhi	011
	Andhra Pradesh	026 to 035
12.	PAG (G&SSA) Andhra Pradesh, Hyderabad	026
13.	PAG (A&E) Andhra Pradesh, Hyderabad	027
14.	PDA, S C Railway Secunderabad, Andhra Pradesh	028
15.	PDCA, MAB- Hyderabad, Andhra Pradesh	029
	Assam	036 to 040
16.	PAG (Audit) Assam, Guwahati	036
17.	AG (A&E) Assam, Guwahati	037
18.	PDA, NEF Railway Maligaon, Assam Guwahati,	038
	Arunachal Pradesh	041 to 045
19.	AG (Audit) Arunanchal Pradesh, Itanagar	041
20.	AG (A&E) Arunanchal Pradesh, Itanagar	042
	Bihar	046 to 050
21.	PAG (Audit) Bihar, Patna	046
22.	PAG (LAD) Bihar, Patna	047
23.	AG (A&E) Bihar, Patna	048
24.	PDA, East Central Railway, Hajipur, Bihar	049
	Chhattisgarh	051 to 060
25.	AG (Audit) Chhattisgarh, Raipur	051
26.	AG (A&E) Chhattisgarh, Raipur	052
27.	PDA, South East Central Railway, Bilaspur, Chhattisgarh	053
	Goa	061 to 065
28.	AG, Goa	061
	Gujarat	066 to 075

S. No.	Name of Offices	Code allotted
29.	PAG (Eco. & Rev. Section Audit), Gujarat, Ahmedabad	066
30.	AG (A&E) Gujarat, Rajkot	067
31.	AG (Gen. & Social Sector Audit) Gujarat, Rajkot	068
	Haryana	076 to 080
32.	PAG (Audit) Haryana, Chandigarh	076
33.	AG (A&E) Haryana, Chandigarh	077
	Himachal Pradesh	081 to 085
34.	NAAA Shimla, Himachal Pradesh	081
35.	AG (Audit) Himachal Pradesh, Shimla	082
36.	AG (A&E) Himachal Pradesh, Shimla	083
	Jammu & Kashmir	086-090
37.	AG (Audit) Jammu & Kashmir, Srinagar	086
38.	AG (A&E) Jammu & Kashmir, Srinagar	087
	Jharkhand	091-100
39.	PDCA, MAB Ranchi, Jharkhand	091
40.	AG (Audit) Jharkhand, Ranchi	092
41.	AG (A&E) Jharkhand, Ranchi	093
42.	AG (LAD) Jharkhand, Ranchi	094
	Karnataka	101-105
43.	PAG (Gen. & Social Sector Audit)	101
44.	AG(A&E) Karnataka, Bangalore	102
45.	PDCA, MAB Bangalore, Karnataka	103
46.	PDA, South Western Railway Hubli, Karnataka	104
	Kerala	106-110
47.	PAG (Gen. & Social Sector Audit), Kerala, Trivandrum	106
48.	AG(A&E), Kerala, Trivandrum	107
	Madhya Pradesh	111 to 120
49.	PAG (Gen. & Social Sector Audit) Madhya Pradesh, Gwalior	111.
50.	AG (A&E) Madhya Pradesh, Gwalior	112.
51.	PDA. West Central Railway, Jabalpur Madhya Pradesh	113.
	Maharashtra	121-130
52.	AG (Audit)- I Maharashtra, Mumbai	121
53.	AG (Audit)- II Maharashtra, Nagpur	122
54.	AG (A&E)- I Maharashtra, Mumbai	123

S. No.	Name of Offices		Code allotted
55.	AG(A&E) – II Maharashtra, Nagpur		124
56.	PDCA, MAB- I Mumbai, Maharashtra		125
57.	PDCA, MAB – II Mumbai, Maharashtra		126
58.	DG Central Mumbai, Maharashtra		127
59	AG (Commercial) Mumbai, Maharashtra Audit III		128
60	PDA, Western Railway, Mumbai, Maharashtra		129
61	PDA, Central Railway, Mumbai, Maharashtra		130
	Manipur		131-135
62.	AG (Audit) Manipur, Imphal		131
63.	AG (A&E) Manipur, Imphal		132
	Meghalaya		136-140
64	PAG(Audit) Meghalaya, Shillong		136
65	AG (A&E) Meghalaya, Shillong		137
	Mizoram		141-145
66.	AG (Audit) Mizoram, Aizwal		141
67.	AG(A&E) Mizoram, Aizwal		142
	Nagaland		146-150
68.	AG (Audit) Nagaland, Kohima		146
69.	AG (A&E) Nagaland, Kohima		147
	Orissa		151-155
70	PAG (G&SSA) Orissa, Bhubaneswar		151
71.	AG(A&E) Orissa, Bhubaneswar		152
72	PDA, East Cost Railway, Bhubaneswar, Orissa		153
	Punjab		156-160
73	PAG (Audit) Punjab, Chandigarh		156
74	AG(A&E) Punjab, Chandigarh		157
	Rajasthan		161-170
75	PAG (G&SSA) Rajasthan, Jaipur		161
76	AG(A&E) Rajasthan, Jaipur		162
77	PDA , North Western Railway RAJASTHAN		163
	Sikkim		171-175
78	AG (Audit) Sikkim, Gangtok		171
79	Sr DAG (A&E) Sikkim, Gangtok		172

S. No.	Name of Offices	Code allotted
	Tamil Nadu	176-190
80	PAG (G&SSA) Tamil Nadu, Chennai	176
81	AG (E&RSA) Tamil Nadu, Chennai	177
82	PAG (A&E) Tamil Nadu, Chennai	178
83	PDA, Southern Railway, Chennai, Tamil Nadu	179
84	PDCA,MAB- Chennai, Tamil Nadu	180
	Tripura	191-195
85	AG (Audit) Tripura, Agartala	191
86	AG (A&E) Tripura, Agartala	192
	Uttar Pradesh	196-205
87	PAG (G&SSA) Uttar Pradesh, Allahabad	196
88	AG (A&E) Uttar Pradesh, Allahabad	197
89	AG (E&RSA) Uttar Pradesh, Lucknow	198
90	PDA, North Central Railway Allahabad, Uttar Pradesh	199
91	PDA, North Eastern Railway, Gorakhpur Uttar Pradesh	200
	Uttarakhand	206-210
92	AG (Audit), Uttarakhand, Dehradun	206
93	AG (A&E), Uttarakhand, Dehradun	207
94	PDCA , MAB- Dehradun (Under MAB II)Mumbai	208
	West Bengal	211-220
95	PAG (G&SSA) West Bengal, Kolkata	211
96	AG (A&E) West Bengal, Kolkata	212
97	AG (G&SSA& LBA) West Bengal, Kolkata	213
98	DG, Central West Bengal, Kolkata	214
99	PDA, Eastern Railway Kolkata, West	215
100	PDA, South Eastern Railway Kolkata, West Bengal	216
101	PDCA,MAB-I Kolkata, West Bengal	217
102	PDCA, MAB- II Kolkata, West Bengal	218