

F.No.x-11001/3/(7927)2021-EXAM-CGA / 1447
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAWAN
GPO COMPLEX, INA
NEW DELHI-110023

Dated: 28th October, 2021

OFFICE MEMORANDUM

Subject: Syllabus for AAO (Civil) Computer Based Examination.

In continuation of this office OM no .A-34012/MF.CGA(E)/AAO Online Exam/Vol.II/1049 dated 15.01.2020 vide which the Regulations and Syllabus of the Computer Based Examination (CBE) were circulated, the Syllabus for the Assistant Accounts Officers (Civil) CBE has been finalised with the approval of the competent authority.

2. Considering the present job requirements and responsibilities associated with newly recruited Assistant Accounts Officers (AAOs) who are operating at the cutting-edge level, the Syllabus for the online AAO examination has been suitably revised with focus on fundamentals of Central Government Accounting.

3. The revised syllabus of the AAO (Civil) CBE, effective henceforth, is detailed in Annexure I. Topics, as detailed in Annexure II, have been included for Induction Training of successful AAO (Civil) CBE candidates.

4. Notification for conduct of AAO (Civil) Computer Based Examination (CBE) based on this revised Syllabus (enclosed) will be issued in due course.

This issues with approval of competent authority.

Encl: Annex I & II (Pages 1-9)


(Amit Malhan)
ACGA(Examination)

To,

1. All Pr. CCAs/CCAs/CAs (Independent charge) of all Ministries/Departments.
2. Director, Cabinet Secretariat

Copy to: Sr AO (ITD) for uploading on the CGA website

SYLLABUS FOR AAO (CIVIL) COMPUTER BASED EXAMINATION

Note: Instructions for all Papers

- i. Candidates will have the option to choose either Hindi or English language.
- ii. Each paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no negative marking.
- iii. No book will be allowed in the exam hall.
- iv. The content of Syllabus will include all amended provisions of rules and regulations as notified by the concerned agencies till the time of examination.

Paper-1 Comprehension & Office Procedure

Syllabus Content: -

1. Five short paragraphs followed by four questions each based on the given paragraphs.
2. Questions on Hindi/English grammar including sentence correction, idioms and phrases, parts of speech, articles, direct and indirect speech, question tags, synonyms and antonyms, vocabulary, arranging sentences in correct order, spellings etc.
3. Translation of words/phrases commonly used in office notings/correspondences from English to Hindi, and vice versa
4. Office procedure.

Suggested readings: -

1,2 & 3: Good publications on Hindi/English grammar and comprehension of Graduate level.

4.1 Manual of Office Procedure brought out by Department of Administrative Reforms and Public Grievances.

4.2 Establishment and Office Procedure Manual

(All suggested reading materials, as amended from time to time, may be referred to)

Paper-2 Service Rules

Syllabus Content: -

1. FRSR Part-I General Rules (except the portion on Govt. residences covered under Section 26 to 28 of S.R.)
2. Revised Pay Rules 2008 & 2016 and orders issued there under.
3. FRSR Part - II – Travelling Allowances Rules
4. Central Services (Medical Attendance) Rules 1944 & Orders on CGHS
5. CCS (Pension) Rules, 1972
6. CCS (Extraordinary Pension) Rule
7. Payment of Arrears of pension (Nomination) Rules 1983
8. CCS (Commutation of Pension) Rules, 1983
9. National Pension System (NPS)
10. Scheme for Payment of Pension to Central Government Civilian Pensioners through Authorised Banks.
11. CCS (Leave) Rules & CCS (Joining Time) Rules
12. Orders on Dearness Allowance, Dearness Relief and House Rent Allowance
13. Leave Travel Concession Rules
14. General Provident Fund (Central Services) Rules, 1960
15. Central Government Employees Group Insurance Scheme, 1980
16. Orders governing Fixation of Pay of re-employed Pensioners
17. Sections 192 and 194-C of the Income Tax Act and related circulars issued by CBDT
18. ACP/MACP Schemes
19. Children Education Allowance
20. CCS (Conduct) Rules
21. CCS (CCA) Rules
22. The Right to Information Act 2005 & the Right to Information Rules 2012.

Suggested readings:-

1. FRSR Part-I General Rules (except the portion on Govt. residences covered under Section 26 to 28 of S.R.)
2. Revised Pay Rules 2008 & 2016 and orders issued there under.
3. FRSR Part - II – Travelling Allowances Rules
4. Central Services (Medical Attendance) Rules 1944 & Orders on CGHS
5. CCS (Pension) Rules, 1972
6. CCS (Extraordinary Pension) Rule 1972
7. Payment of Arrears of pension (Nomination) Rules 1983
8. CCS (Commutation of Pension) Rules, 1983
9. National Pension System (NPS) Rules 2021
10. Scheme for Payment of Pension to Central Government Civilian Pensioners through Authorised Banks. (2021) [<https://pensionersportal.gov.in/scheme.pdf>]
11. FRSR Part III
12. FRSR Part IV
13. Leave Travel Concession Rules
14. General Provident Fund (Central Services) Rules, 1960
15. Central Government Employees Group Insurance Scheme, 1980
16. Orders Governing Fixation of Pay of re-employed Pensioners
17. Sections 192 and 194-C of the Income Tax Act and related circulars issued by CBDT
18. ACP/MACP Schemes notified by Ministry of Finance and DoPT
19. Children Education Allowance Rules
20. CCS (Conduct) Rules
21. CCS (CCA) Rules
22. The Right to Information Act 2005 & the Right to Information Rules 2012

(All suggested reading materials as amended from time to time may be referred to)

Paper-3 Government Accounts

Syllabus Content:-

1. Government Accounting Rules, 1990
2. Central Government Account (Receipt & Payment) Rules 1983 except Sections IV and V of Part – III
3. Civil Accounts Manual (latest edition).
4. General Direction of List of Major and Minor Heads of Accounts
5. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies [available on the website of CGA under the link "publications-Other Books, Manuals and Forms"]
6. Suspense Manual
7. CPWD Works Manual, 2019 & Standard Operating Procedures for CPWD Works Manual 2019
8. CPWD Accounts Code
9. Manual for Procurement of Works 2019 published by Department of Expenditure.

Suggested readings:

- 1 to 4. Available on the website of CGA under the link "publications"
5. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies [available on the website of CGA under the link "publications-Other Books, Manuals and Forms"]
6. Available on the website of CGA under the link "publications"
7. CPWD Works Manual, 2019 & Standard Operating Procedures for CPWD Works Manual 2019
8. CPWD Accounts Code
9. Manual for Procurement of Works 2019 published by Department of Expenditure [doe.gov.in /manuals/manual-procurement-works-2019]

(All suggested reading materials as amended from time to time may be referred to)

Paper-4 Parliamentary Financial Control & Government Financial Management

Syllabus Content:-

1. Constitution of India [Articles 77, 79 to 151, 245 to 290 (a), 292 to 312 (a) and 352 to 360]
2. The FRBM Act and Rules
3. Rules of Procedure and Conduct of Business in the Lok Sabha [Chapter XXVI relating to Parliament Committees] [available on the website of Lok Sabha]
4. CAG (DPC) Act-Chapter III on duties and powers of CAG, as amended from time to time [available on CAG's website]
5. General Financial Rules 2017.
6. Delegation of Financial Powers Rules 1978, as amended from time to time
7. Contingency Fund of India Rules
8. Budget Manual brought out by Budget Division of Department of Economic Affairs [available on the website of Budget Division].

Suggested readings:

1. Constitution of India [Articles 77, 79 to 151, 245 to 290 (a), 292 to 312 (a) and 352 to 360]
2. The FRBM Act and Rules

[dea.gov.in/sites/default/files/FRBM%20Act%202003%20and%20FRBM%20Rules%202004.pdf]

3. Rules of Procedure and Conduct of Business in the Lok Sabha [Chapter XXVI relating to Parliament Committees] [loksabha.nic.in/rules/prefacerule.pdf]
4. CAG (DPC) Act-Chapter III on duties and powers of CAG as amended from time to time [cag.gov.in/en/page-duties-power-and-conditions-of-services-act]
5. General Financial Rules 2017.
6. Delegation of Financial Powers Rules 1978,(As amended from time to time)
7. Contingency Fund of India Rules (Chapter III of Budget Manual)
8. Budget Manual brought out by Budget Division of Department of Economic Affairs [https://dea.gov.in/sites/default/files/Budget_Manual_1.pdf]

(All suggested reading materials as amended from time to time may be referred to)

Paper-5 Procurement, Internal Audit & Control

Syllabus Content:-

1. Manual for Procurement of Goods published by Department of Expenditure
2. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure (available on the website of Department of Expenditure)
3. Procurement of Goods (Preference to Make in India) Order 2017 [available on the website of Department of Industrial Policy and Promotion]
4. E-Procurement & Government e-Marketplace (GeM)
5. Generic Internal Audit Manual brought out by CGA [available on the website of CGA under the link "Publications-Other books and manuals"]
6. Internal Audit Hand Book for Central Civil Ministries/Departments brought out by CGA [available on the website of CGA under the link "Publications -Other books and manuals"]
7. Operational Manual for Internal Audit for Central Civil Ministries/Departments.

Suggested readings:

1. Manual for Procurement of Goods published by Department of Expenditure
[\[https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Goods%202017_0_0.pdf\]](https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Goods%202017_0_0.pdf)
2. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure
(https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Consultancy%20and%20Other%20Services%202017_0.pdf)
3. Procurement of Goods (Preference to Make in India) Order 2017
[\[https://dpiit.gov.in/sites/default/files/publicProcurement_MakeinIndia_15June2017.pdf\]](https://dpiit.gov.in/sites/default/files/publicProcurement_MakeinIndia_15June2017.pdf)
4. E-Procurement & Government e-Marketplace (GeM)
[\[https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1\]](https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1)
5. Generic Internal Audit Manual brought out by CGA [Available on the website of CGA under the link "publications"]
6. Internal Audit Hand Book for Central Civil Ministries/Departments brought out by CGA [Available on the website of CGA under the link "publications"]
7. Operational Manual for Internal Audit for Central Civil Ministries/Departments

(All suggested reading materials as amended from time to time may be referred to).

ANNEXURE- II

Subjects/Topics to be covered in Induction Training

1. BHAVISHYA- the pension portal/WRPS
2. Notified Government Accounting Standards (available on the web site of GASAB)
3. Public Financial Management System (PFMS)
4. NTRP, e-Lekha.
5. Concept of Agency Banks, Accredited Bank
6. Payment Settlement Act, 2007
7. Negotiable Instruments Act , 1881
8. Settlement and clearance process of RBI and NPCI
9. E-Payment technology
10. Tax receipt through portals and banking interface.
11. Internal Debit Accounting Manual brought out by the O/o the Pr. Chief Controller of Accounts, Ministry of Finance.
12. Manual of Accounts of Indirect Taxes brought out by O/o the Pr. CCA, CBEC (only portions relating to Customs Duty
13. CBDT Accounts Manual brought out by O/o the Pr. CCA, CBDT
14. CPGRAMS
15. General Conditions of Contract brought out by CPWD
16. Audit Para Monitoring System (APMS)
17. R.T.I.
18. VIP References.
19. Parliamentary procedures (especially Parliament Questions).
20. All procedures relating to CAT cases and other Court cases.
21. Procedures relating to Vigilance and Disciplinary matters.
22. Commercial and Management Accounts.

Amit