

## Revised syllabus for Assistant Accounts Officer Grade (Level – 8 of Pay Matrix)

**Passing Criteria: - General Category – 45% in each paper and 50 % in aggregate; SC/ST Category – 35% in each paper and 40% in aggregate**

**Exemption criteria for each paper – General Category – 60% or more; SC/ST category – 55% or more**

<b><u>PAPER – I Without books</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>	<b><u>PAPER-II (SECTION-I) - Without books</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>	<b><u>PAPER-II (SECTION-II) - With books</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>	<b><u>PAPER – III Without books</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>	<b><u>PAPER – IV Without books</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>
<ol style="list-style-type: none"> <li>1. Precis of correspondence or of Notes on an official subject</li> <li>2. Drafting of an Official Letter or an Office Memorandum or an Official Communication</li> <li>3. Test of comprehension of a given passage</li> <li>4. Domain knowledge of DAE and AEC activities</li> <li>5. Domain knowledge of Information Technology</li> <li>6. Official Language Act &amp; Rules</li> </ol>	<ol style="list-style-type: none"> <li>1. CPW Account Code – Chapter 1 to 16 – Extent of Application – Definitions – General Outlines of System of Accounts – Relations with Accountant General – Appropriations – Cash – Stores – Transfer Entries – Revenue Receipts – Works Accounts – Accounts Procedure for Lump-sum contracts – Suspense Accounts – Deposits – Non-Govt. works</li> <li>2. Works Procedure, Purchase &amp; Stores Manual of DAE including GST and TDS</li> <li>3. Indian Contract Act, 1872</li> <li>4. TDS on contracts and payments</li> <li>5. CVC guidelines w.r.t. Purchase, Stores and Works contract</li> <li>6. CPWD Works Manual (Latest edition)</li> <li>7. Standard Operating Procedure for CPWD Manual (Latest edition)</li> </ol>	<p>Practical questions based on theory portion as for Section I of Paper II</p> <p>Forms to be supplied – Relevant forms will be supplied, wherever necessary</p> <p><b>Note</b> - All books listed in the syllabus for Section-I which are not in the nature of guide or commentary are to be allowed.</p>	<ol style="list-style-type: none"> <li>1. Advanced Book Keeping: Fundamentals of Double Entry Book Keeping, Trial Balance –Trading and Profit and Loss Account – Balance Sheet – Capital and Revenue, Expenditure, Receipts and Payments and Income and Expenditure Accounts – Depreciation and other Reserve Funds. <b>Book</b> recommended: “Advanced Accounts” by V. C. Shukla and T.S.Grewal</li> <li>2. General principles of costing – Elements of Cost Analysis of Total Cost – Direct Material – Labour – Overheads – MIS for Cost Control – Marginal costs <b>Book</b> recommended: “Cost Accounts” by S.N. Maheswari</li> <li>3. Management Accounting – Budgeting and Budgetary Control – MIS <b>Book</b> Recommended: “Cost Accounts” by S.N. Maheswari and MIS by Murdick &amp; Ross</li> </ol>	<ol style="list-style-type: none"> <li>1. Constitution of India - (Part V – Chapter II – Articles 107 to 122; Chapter V – Articles 148 to 151; Part XI – Chapters I &amp; II – Articles 245 to 263; Part XII – Chapters I &amp; II – Articles 264 to 293; Part XIV – Chapter – I Articles 308 to 313 Second schedule Part B – Seventh schedule.</li> <li>2. Parliamentary Procedure and CAG's (Conditions of Service, Duties and Powers) Act, 1971</li> <li>3. Right to Information Act, 2005</li> <li>4. CCS (Conduct) Rules, 1964</li> <li>5. CCS (CCA) Rules, 1965</li> <li>6. FRBM Act – 2003 with latest updation</li> <li>7. Civil Liability for Nuclear Damage Act 2010</li> <li>8. Atomic Energy (Arbitration Procedure) Rules 1983</li> <li>9. Personnel Management - Organizational Behavior <ul style="list-style-type: none"> <li>• Communication Skills</li> <li>• Conflict Resolutions</li> <li>• Emotional Intelligence</li> </ul> </li> </ol>