

## Revised syllabus for Assistant Accountant Grade (Level – 7 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 (Section -I) Theory (Without books)</u></b> <b><u>(Marks – 100 marks)</u></b> <b><u>Time – Three hour (3 hour)</u></b>	<b><u>Paper-I (Section -II) Practical (With 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) Theory (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) Practical (With 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. Fundamental Rules &amp; Supplementary Rules Extent of Applicant – Definitions – General Conditions of Service – Pay including Income Tax on salaries and Preparation of Pay Bill – Additions to Pay – Combination of Appointments – Deputation out of India – Dismissal, Removal and Suspension – Retirement – Foreign Service</li> <li>2. Travelling Allowance Rules</li> <li>3. CCS (Pension) Rules including National Pension System, CCS (Commutation of Pension) Rules, CCS (Fixation of Pay of re-employed Pensioners).</li> <li>4. GPF Rules 1960</li> <li>5. CPF Rules 1962</li> <li>6. CCS (Leave) Rules, 1972</li> <li>7. CCS (LTC) Rules 1988</li> <li>8. CCS (Joining Time) Rules 1979</li> <li>9. Central Govt. Employee’s Group Insurance Scheme, 1980</li> <li>10. Manual of Office Procedure</li> <li>11. Exercise of Financial Powers (DAE) Rules as amended from time to time</li> <li>12. Domain knowledge of DAE &amp; AEC activities</li> <li>13. Domain knowledge on Information Technology</li> </ol>	<p>Practical questions based on theory portion as for Section –I of Paper-I</p> <p>All books listed in the syllabus for Section –I (except for Sl. No. x, xii &amp; xiii) which are not in the nature of guides or commentaries are permitted.</p>	<ol style="list-style-type: none"> <li>1. Central Govt. Compilation of General Financial Rules</li> <li>2. Central Govt. Account (Receipts &amp; Payments) Rules, 1983</li> <li>3. Govt. Accounting Rules, 1990</li> <li>4. Civil Accounts Manual</li> <li>5. List of Major and Minor Heads of Accounts of Union and States (Portions dealing with DAE Heads of Accounts and all DDR Heads)</li> <li>6. Fundamentals of Book-keeping - Elements of Double Entry – Journal Entries – Ledger Accounts – Trial Balance – Bank Reconciliation Statement</li> <li>7. Domain knowledge of GST and TDS provisions</li> <li>8. Official Language Act &amp; Rules</li> <li>9. FRBM Act 2003 with latest updation</li> <li>10. Personnel Management &amp; Organizational Behavior <ul style="list-style-type: none"> <li>• Communication Skills</li> <li>• Conflict Resolutions</li> <li>• Emotional Intelligence</li> </ul> </li> </ol>	<p>Practical questions based on theory portion as for Section –I of Paper-II</p> <p>All books listed in the syllabus for Section –I (except Sl. No. vii and viii) which are not in the nature of guides or commentaries are permitted.</p>