

No.X-11001/10/2021/8619/Regulations/AAO(CBT)/Exam-CGA/1744
O/o Controller General of Accounts
Ministry of Finance
Department of Expenditure
(Examination Section)

Dated: 28th March, 2022

OFFICE MEMORANDUM

Sub: AAO (Civil) Computer Based Test (CBT) Regulations 2022-reg.

The Regulations of the Assistant Accounts Officer (Civil) Computer Based Test to be effective from the year 2022 are enclosed for information of all concerned. The Syllabus of the said examination has already been notified vide this office OM No. X-11001/3/7927(2021)EXAM-CGA/1447- Syllabus for AAO(Civil) Examination dated 28.10.2021. The Regulations and Syllabus are also available on the website of CGA (www.cga.nic.in) under 'Examination' tab.

Encl: As above.

Amit

(Amit Malhan)

Asstt. Controller General of Accounts

To,

1. All Pr. CCAs/CCAs/CAs with independent charge.
2. Director, Cabinet Secretariat, New Delhi.
3. Sr. Accounts Officer (ITD) for uploading on the website.

Regulations for AAO (Civil) Computer Based Test (CBT), 2022

1. TITLE:

These Regulations are called 'AAO (Civil) Computer Based Test (CBT), 2022' and will be effective from the year 2022.

2. PURPOSE:

To select suitable departmental candidates to be considered for promotion as Assistant Accounts Officers in the Central Civil Accounts Service in accordance with the relevant Recruitment Rules.

3. PLAN OF EXAMINATION:

3.1 The AAO (Civil) Computer Based Test, 2022 (hereinafter referred to as 'CBT') required to be passed in order to be eligible for promotion as Assistant Accounts Officer will comprise of 5 Papers. A candidate can appear in all 5 papers at a time if he/she so chooses. However, in the first CBT conducted under these Regulations, candidates must appear in all 5 papers. The questions in all 5 papers will be of objective multiple choice type, each carrying one mark. There will be no negative marking. The names of the 5 Papers, the detailed syllabus and Suggested Reading Material for each of the Papers is given in Annexure I. The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned Departments/agencies from time to time.

3.2 Candidates who clear all 5 papers of the CBT will be declared as "passed" in the CBT and shall be eligible for consideration for promotion as Assistant Accounts Officers, subject to the fulfillment of the conditions mentioned in the relevant Recruitment Rules. The successful candidates will undergo mandatory Induction Training for not less than 4 weeks after qualifying the CBT and getting promoted as AAO. Subjects for the Induction Training proposed are placed at Annexure II.

3.3 The CBT will be conducted in computer based mode and may be conducted on more than one occasion in a year. The question bank will be set by officers recommended by Oversight Committee and approved by Controller General of Accounts.

4. ELIGIBILITY CONDITIONS:

4.1 All Accountants/Sr. Accountants, Lower Division Clerks, Computer Operators, Data Entry Operators, Private Secretaries and Stenographers Grade I & II belonging to the Central Civil Accounts Service (CCAS) who have completed three years of regular and continuous service in the relevant grades as on the first day of the month of examination and who have successfully completed the period of probation in the existing post will be eligible for appearing in the CBT. In the case of persons who have joined the CCAS as Accountants initially on deputation basis and who have been absorbed subsequently into the said Service in accordance with the provisions of the Recruitment Rules for Accountants, the period of three years will be counted from the date of their joining the CCAS as Accountant on deputation basis for the purpose of appearing in CBT. However, they will be eligible to appear in the CBT only if they have passed the departmental Confirmatory Examination for Accountants at the time of submitting their applications.

4.2 There will be no upper age limit for appearing in the CBT.

Amit

5. NUMBER OF ATTEMPTS:

Candidates would be required to pass all 5 Papers in not more than six successive exams conducted under these Regulations, commencing from his/her first appearance in the CBT conducted under these Regulations. Any absence or withdrawal from an examination conducted after a candidate's first appearance in the CBT will be counted towards the six successive exams. In case he/she does not pass all 5 Papers in six successive exams including absences/withdrawals after first appearance, then he/she will forfeit the exemptions in any paper(s) already secured and he/she will have to reappear in all the 5 Papers.

6. LIST OF CANDIDATES:

6.1 Subject to the instructions contained in these Regulations, the candidates eligible and willing to appear in the CBT will have to register themselves in the registration portal for CBT which shall be approved by Pr.CCA/CCA/CA (with Independent Charge) concerned and then sent to the O/o Controller General of Accounts in the manner prescribed by CGA from time to time. The Pr.CCAs/CCAs/CAs (with Independent Charge) should ensure that the particulars furnished in respect of the candidates are correct.

6.2 Registration of Candidates and approval of Applications by Pr.CCA/CCA/CA (with Independent Charge) for CBT shall be online.

7. RELAXATION IN THE CONDITIONS OF ELIGIBILITY:

All the conditions of eligibility of the candidates to appear in the CBT are laid down in Para 4 above. The Pr.CCAs/CCAs/CAs (with Independent Charge) who scrutinize the eligibility conditions with reference to the Regulations laid down in Para 4 above must ensure that all candidates recommended by them satisfy all the above conditions of eligibility. **The eligibility conditions cannot be relaxed under any circumstances.**

8. WITHDRAWAL FROM EXAMINATION:

A candidate who has applied to appear in the Examination will be allowed to withdraw from the examination provided the request for such withdrawal is made in the Registration Portal by the date mentioned in the Notification. In respect of candidates taking their first exam in the CBT, the withdrawal will not be counted against the six successive exams referred to in Paragraph 5 above.

In all other cases, withdrawal or absence from CBT will be counted against the six successive exams.

9. RESULTS/PASS MARKS:

A candidate who has passed all 5 papers of the 'CBT' will be declared as Passed and will be eligible to be considered for promotion as Assistant Accounts Officer. In order to pass each paper of the CBT, a candidate should secure a minimum of 50% marks. For SC/ST candidates the pass marks will be 45%.

10. EXEMPTIONS:

10.1 A candidate who has secured pass marks in any paper of the CBT will be exempted from re-appearing in that paper subject to the condition that such exemption will be valid for the duration of the permissible six successive exams counted from the candidate's first appearance in the CBT.

10.2 Exemptions secured under the Assistant Accounts Officer (Civil) Examination Regulations 2006 and/or earlier regulations will not be valid in the examinations to be conducted under the CBT Regulations 2022.

11. LANGUAGE MEDIUM:

Question papers of all five subjects will be bilingual i.e., both in Hindi and English.

12. RESPONSIBILITY FOR SUPPLY OF BOOKS/PUBLICATIONS REQUIRED FOR PREPARATION FOR THE CBT:

Candidates are expected to make their own arrangements for their requirement of study material, prescribed books and suggested readings to prepare for the CBT. Candidates may also make use of the material available on the web site of CGA office and other organizations as mentioned in the detailed syllabus notified vide OM No. X-11001/3/7927(2021)EXAM-CGA/1447- Syllabus for AAO(Civil) Examination dated 28.10.2021.

No books will be allowed in the examination hall.

13. RE-EVALUATION:

Evaluation of answers will be done through software programme. There will be no manual intervention. Results will be computed from the evaluation based on the parameter to be prescribed by the O/o CGA. Grant of grace marks is not permissible.

14. EXAMINATION CENTRES:

The Examination will be conducted at such places and on such dates as may be decided by the Controller General of Accounts. Candidates will be allowed to give three preferences for exam centre.

If the candidate's place of posting is at one of the cities where CBT is being held, then it is mandatory for the candidate to choose this centre as first option and nearest two centres as remaining preferences.

If there is no exam centre available in the place of posting of the candidate, he/she shall choose the nearest available Centres. However, the decision of O/o CGA shall be final". Candidates stationed at places other than the centre of examination will be entitled to travelling allowance as on tour, but without any allowance for halt, subject to the provisions of S.R. 132, for journeys between their Headquarters and the nearest centre of examination.

15. ADOPTION OF UNFAIR MEANS/ MISCONDUCT IN THE EXAMINATION:

The Controller General of Accounts shall have the authority to cancel the candidature of those candidates who are found guilty of misconduct at any stage of the examination and debar such candidates from appearing in the CBT for a period of five years, besides cancelling his/her candidature for the CBT in which unfair means were adopted by him/her. Disciplinary action may also be initiated against such candidates. The word 'misconduct' shall be interpreted broadly as any act of omission or commission which affects the fair conduct of exam and/or results into undue benefit to anyone. Canvassing in any manner will also be viewed as misconduct.

16. GENERAL:

16.1 All Pr.CCAs/CCAs/CAs shall strictly adhere to the prescribed Regulations and Schedule that may be prescribed for the activities connected with the CBT.

16.2 The Controller General of Accounts shall have the authority to exempt any candidate who is qualified Chartered Accountant or Cost Accountant from appearing in any subject in the Examination.

16.3 Where circumstances cause any difficulty conducting the exam as per notification issued under these Regulations or cause hardship to any specified class/group of persons, the Controller General of Accounts, for reasons to be recorded in writing, shall relax any of the provisions of these regulations in respect of such specified class/group of persons.

16.4 In all matters relating to the CBT, the decision of the Controller General of Accounts shall be final.

16.5 These Regulations supersede all previous Regulations issued with regard to the conduct of the AAO (Civil) Examination.

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

ANNEXURE-I

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] [loksabhaph.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]
2. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure
([https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20C
onsultancy%20and%20Other%20Services%202017_0.pdf](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]
4. E-Procurement & Government e-Marketplace (GeM)
[<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.

No. x-11001/3(7927)02021-Exam-CGA/147/

Government of India
Ministry of finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantarak Bhawan
GPO Complex, INA
New Delhi-110023

Dated: 26/11/2021

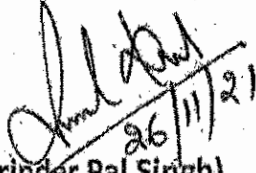
Corrigendum

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

This is in continuation of this office OM No X-11001/3(7927)02021-Exam-CGA/1447 dated 28th October, 2021 vide which the Revised Syllabus and subjects/Topics to be covered under Induction Training were circulated.

2. In partial modification, in point No. 11 of Annexure-II, the same may be read as **"Internal Debt Accounting Manual brought out by O/o the Chief Controller of Accounts, Ministry of Finance"**, instead of Internal Debit Accounting Manual brought out by the O/o Pr. Chief Controller of Accounts, Ministry of Finance.

This issues with the approval of Competent Authority.


(Narinder Pal Singh)
ACGA (Examination)

To,

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

Copy to:

1. Sr. Accounts Officer (ITD) for uploading on the CGA's website.