

Delhi Govt AAO Exam Syllabus - 2024

Details of papers for Part-I and Part-II

Government of NCT of Delhi Common AAO Examination

Part-I

Name of the Papers:

1. Precis and Drafts
2. Service Rules
3. Accounting Procedure
4. Constitution of India and Financial Control

Part-II

Name of the Papers:

1. Public Works Account
2. Advanced Commercial Accounts
3. Cost and Management Accounts

Syllabus Contents of papers for Part-I and Part-II
Government of NCT of Delhi Common AAO Examination

Part-I

Paper-1: Precis and Drafts

1. Precis of a correspondence or of Notes/ Material on an official subject
2. Drafting of an official letter/ office Memorandum bearing on the subject matter provided for precis
3. Questions on grammar

Note:- This paper would be set in Hindi as well as English language and candidates would have an option to select one of them.

Paper-2: Service Rules

1. Fundamental Rules Part-I General Rules
2. Fundamental Rules Part-II Travelling Allowance Rules
3. CCS (Leave) Rules, 1972
4. CCS (Pension) Rules, 1972
5. CCS (Commutation of Pension) Rules, 1981
6. Defined Contributory Pension Scheme, 2004
7. Leave Travel Concession Rules, 1965
8. General Provident (Central Service) Rules, 1960
9. Union Territory Government Employees Group Insurance Scheme, 1984
10. Orders regarding fixation of pay of re-employed pensioners

(In addition to Government publications, all private publications approved by Ministry of Finance/DoPT/CGA as a reference books are also allowed)

Paper-3: Accounting Procedure

1. Central Government Accounts (Receipts & Payments) Rules 1983
2. Scheme for payment of pensions of Central Government (Civil) Pensioners through Public Sector Banks
3. Civil Accounts Manual (Revised 1st Edition)
4. Government Accounting Rules 1990
5. List of Major and Minor Heads of Accounts of Union and States Receipts and Disbursement.

(In addition to Government publications, all private publications approved by Ministry of Finance/DoPT/CGA as a reference books are also allowed)

Paper-4: Constitution of India and Financial Control

1. The Constitution of India

Preamble

Part III: Fundamental Rights

Part IV: Directive Principles of State Policy

Part IV-A: Fundamental Duties

Part V: The Union

Chapter I- The Executive

Chapter II-Parliament

Chapter III- Legislative Powers of the President

Chapter IV- The Union Judiciary

- Part VIII : The Union Territories
 - Part XI : Relations between the Union and the States
 - Chapter I-Legislative Relations
 - Chapter II-Administrative Relations
 - Part XII : Finance, Property, Contracts and Suits
 - Chapter I-Finance
 - Chapter II-Borrowing
 - Chapter III-Property, Contracts, Rights, Liabilities
 - Part XIV : Services under the Union and the States
 - Chapter I-Services
 - Part XVIII : Emergency Provisions
 - Part XX : Amendment of the Constitution
2. General Financial Rules, 2017.
 3. Delegation of Financial Power Rules, 1978.

Part-II

Paper-1 Public Works Accounts

1. CPWA Code with appendices
2. Book of Forms referred to in the CPWA Code
3. Account Code Vol.III- Parts I, II & III
4. Payment of Wages Act, 1936 (Bare Act)
5. The Workmen's Compensation Act, 1933 (Bare Act)
6. Indian Contract Act, 1872 (Bare Act)
7. Value Added Tax Act, 2005/Goods and Services Tax Act, 2016 (Bare Act)

(In addition to Government publications, all private publications approved by Ministry of Finance/DoPT/CGA as a reference books are also allowed)

Paper-2 Advanced Commercial Accounts

1. Advanced Accounts:
 - Fundamental Principles of Accounting
 - Final Accounts
 - Bills of Exchange and Promissory notes
 - Self-Balancing Ledgers
 - Depreciation, Reserves and Provisions
 - Receipts and Payments Account, Income and Expenditure Account and Balance Sheet
 - Shares and Debentures etc.
 - Final Accounts
 - Valuation of Goodwill and Shares, Reorganization and Reconstruction of Share Capital
2. Practical Auditing by Spicer and Pegler

Paper-3 Cost and Management Accounts

Cost Accounts

Introduction, Advantage of costing, Principles of costing, Methods of costing, Classification of expenditure and elements of Cost.

- Direct Material

- Direct Labour
- Direct Expenses
- Indirect Expenses
- Apportionment of expenses over cost units. Reconciliation of Financial and costing result. Job Cost, Cost Sheet, Process Accounts, Wastage during process of manufacture, Abnormal Gain, Integrated Accounts.

Mechanized Accounting

- Computer

Accounting Ratios

- Accounting ratio (only theory)

Cash and Funds Flow Statements, Cash Budgets and Working Capital

- Funds Flow Statement

Management Accounting

- Decision making, Marginal costing, Calculation of breakeven point/ Volume ration, Profit Planning, Pricing in special circumstances, Make or buy decisions.
- Methods of evaluating projects, Payback period, Rate of return, Net present value method.
- Standard costing, standard cost statement and variances.

Information System for modern management (2nd Edition) by Murdic & Boss

Chapter-1	Meaning and role of MIS Managing
Chapter-2	The Management/Organization
Chapter-3	Management, Information and the System Approach
Chapter-4	What the Manager should know about the Computer. (Authority : Assistant Controller General of Accounts, Ministry of Finance, Lok Nayak, Bhawan, New Delhi D.O. Letter No. A 34012/142/78/MF.CGA(E)/427-473 dated 5 th June, 1987)