



Syllabus for Junior Account Officer

(Syllabus is only Indicative. The questions can assess any aspect of knowledge, aptitude, attitude and practical skills, which is expected from a trained person to work efficiently at the advertised post)

Part B

Core Subject

1. Accounting, Income tax and service regulations:

- (a) **Various function of Finance Division:** Budget formulation & allocation of grant in aid from GOI/MoHFW, project appraisal, financial concurrence on procurement of goods and services of work, Gem, PFMS, Vetting of SPC/GB/IB proposals involving financial implications, Govt. Rules & Procedures, pre check of salary & contingency bills & payments, Receipts & adjustment, Internal Audit & CAG's Audit.
 - (b) **Government and Commercial Accounting:** Accounting Rules, Conceptual framework of Accounting, Double Entry Accounting System, Accounting Process: Journal & Ledger Preparation of trial balance and final accounts, Bank Reconciliation statement, Reconciliation of errors, Receipt of accounts and departmental compilation, Contingency Fund Transactions & its recoupment, Review of balances, Transfer Entries, Internal Control in Accounts.
 - (c) **Income Tax:** Assessment Year, Previous Year, Person, Assese, Charge of income-tax, income, Gross Total income and tax liability, Agriculture income, Difference between exemption and deduction of Manufacture, capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Receipts & Account of income, income deemed to accrue.
 - (d) **Service Regulation:**
 - Central Civil Services (Joining Time) Rules,
 - Central Civil Services (Pension) Rules,
 - Defined Contribution (New Pension Scheme)
 - Central Civil Services (Leave) Rules
 - Central Civil Services (Classification, Control & Appeal) Rules
 - Central Civil Services (Conduct) Rule II (a). Provision of following Rules: 1. Fundamental Rules, 2. Travelling Allowances Rules as contained in the Supplementary Rules, 3. General Provident Fund (Central Services) Rules, 4. Central Civil Services (Medical Attendance) Rules, 5. Central Civil Services (LTC) Rules,
2. **Computer skills:** Introduction to Computer & their components- Hardware, CPU, Memory devices, Opening System, Its key functions, Basic network concept – LAN/WAN/Internet, server infrastructure, endpoint device, ERP System- (IAAS, PASS, SAAS), MS Word, MS Excel, MS Access, Power Point