

Paper 2

PRINCIPLES AND RULES OF DEFENCE ACCOUNTS AND AUDIT

Maximum Marks- 100

Pass Marks: 45

Time Allowed: 2 Hours

- Defence Audit Code (Revised Edition 2020)
- Defence Accounts Code (Revised Edition 2014)
- Central Government Account (Receipt & Payments Rules), 2022 (Rule 14, 15,16, 17, 18, 19, 20, 21, 42 & 43)
- Introduction to Government Accounts and Audit (IGAA) -Chapter 6, 7, 8, 15 to 18
- Classification Hand Book (CHB), Defence Services -- Receipts & Charges
- Pamphlet of Revenue, Debt and Remittance Heads
- List of Major and Minor Heads of Accounts (LMMHA)
- Portion relating to CID schedule adjustment of Civil Accounts Manual (2007)
- Financial Regulations Part - I (Vol-I and II)
- Financial Regulations Part –II- Chapter — 1 to 5 and 9 & Appendices 1 to 8, 10, 13, 13 A, 19, 22 to 30
- OM Part-II Vol-I -Chapters III, IV, VI, VII, VIII, IX, XI and XII
- General Financial Rules, 2017- Chapter 4 i.e., Government Accounts
- Government Accounting Rules, 1990
- Defence Budget including Defence Services Estimates and MoD (Civil)
- Defense Pension Budget, Payment and Accounting of defense pensions (MoD Budget documents and Relevant portions of PCDA (Pension) Manual- OM-IV
- Tax Deduction at Source (TDS) and procedure relating to filing of Returns by the Deductor (Instructions issued by IT Department/Web site of Income Tax Dept.)