DELHI DEVELOPMENT AUTHORITY
PERSONNEL BRANCH-I
B-Block, 3rd Floor, Room No. 311,
Vikas Sadan, INA New Delhi-110023.

PERS/PB-I/0007/2025/F7/-PB-I /5629 Dated: 9/9/26
Computer No. 90378

Circular No. 75 - 2026

The syllabus for the Limited Departmental Competitive Examination for promotion to the post of Assistant Accounts Officer has been approved by the competent Authority.

2. The approved syllabus is attached herewith for publication in the public domain for information of all the aspirants of the said examination.

3. This syllabus may however be modified from time to time to fit the requirements of DDA and modifications, if any, shall be notified in due course.

4. This is issued with the approval of the Competent Authority.

Encl: Copy of the finalized syllabus.

9/9/26
(Pradeep Yadav)
Dy. Director (PB)-I

Copy for information to:

1. All HODs.
2. Director (Personnel)-I.
3. Dy. Director (Systems), with a request to upload this circular on the DDA website under dda.gov.in > Personnel > Promotions/ Dept. Exams > Promotions by LDCE > Exam Circulars
4. Notice Boards of DDA at Vikas Sadan, Vikas Minar and other offices of DDA.
5. Circular Book

Assistant Director (PB)-I

DELHI DEVELOPMENT AUTHORITY

Revised Syllabus for

SAS Examination for the post of AAO

Department of Finance & Expenditure
Delhi Development Authority

EXAMINATION OVERVIEW

Preliminary Exams

Paper 1: Financial Administration, Taxation and Public Financial Management (objective 100 Marks)

Paper 2: FR& SR (objective 100 Marks)

Mains Exam
Total Papers: 8 (Two Groups of 4 papers each)
Maximum Marks per Paper: 100
Total Marks: 800
Mode of Examination
Group-I Objective except Paper 1.
Group-II Objective + Descriptive (50:50)

Structure of the Examination

Preliminary Exam

Paper	Title	Coverage	Type	Marks
Paper-I Time allowed : 2 Hours	Financial Administration, Taxation and Public Financial Management	Basic Accounting Income Tax Act,2025 GST Act Updated Cpwd manual GFR and delegation of Financial Power in DDA	MCQ	100

Paper-II Time allowed : 2 Hours	Financial Rules, Service Rules	1. Fundamental Rules & Supplementary Rules (Part I): - Provisions relating to the following: (a) General Conditions of Service (b) Pay, Additions to Pay and Pay Fixation (c) Dismissal, Removal and Suspension (d) Retirement (e) Medical Certificate of Fitness on first entry 2.Fundamental Rules & Supplementary Rules (Part II): Travelling Allowance Rules 3. Fundamental Rules & Supplementary Rules (Part III): CCS (Leave) Rules 1972 4. Central Civil Services (Joining Time) Rules 5. Central Civil Services (Classification, Control and Appeal Rules) 6. Central Civil Services (Conduct) Rules 7. General Provident Fund (Central Services) Rules 8. CCS Pension Rules 2021. 9. Defined Contribution Pension Scheme (New Pension Scheme)	MCQ	100
		Total		**200**

Paper 1 Syllabus details:

Basic Accounting
Meaning and scope of accounting, Accounting Concepts and Conventions, accounting Policies, Basic accounting procedures, ledgers, trial balance, books, Bank reconciliation statement, Depreciation and amortization, Accounting terminology.

Income Tax Act,2025
Basic Concepts, Heads of Income: salary, Income from House Property, Income from other Sources., Deductions from Gross total income, Advance Tax, Tax Deduction at source and Tax Collection at source, Provisions for Filling Return of Income Tax and self-assessment, Income Tax liability computation.

GST Act
GST in India- An introduction, Supply under GST, Charge of GST, place of Supply, Exemption under GST, Time of Supply, value of Supply, Tax invoice: credit and debit notes, Accounts and records, Payment of Tax, Tax Deduction at source and Tax Collection at source, Returns.

Updated CPWD work Manual
General Provisions, Budget and Reconciliation of Accounts, Modes of Bidding System, Contract Management.

GFR, delegation of Power in DDA.
GFR, Delegation of Financial Power in DDA and DDA Budget and Accounts Rule.

Mains Exam

Paper	Paper Name	Topics Covered	Type	Marks
		GROUP – I (Papers Paper-1 to Paper-4)		
Paper-1	Language Skills, Drafting, Ethics, Indian Economy & Current Affairs Maximum Marks:100	Official Drafting & Communication	Descriptive	25
		Comprehension, Précis & Summary Writing	Descriptive	10
		Essay, Report Writing & Language Usage	Descriptive	15
Time Allowed		Ethics, Integrity & Aptitude in Public Service	Objective + case study descriptive	25
3 Hours		Indian Economy, Flagship Programmes & Current Affairs	Objective	25
Paper-2	General Financial Rules, Budget, GFR & GeM Provisions Maximum Marks:100	General Financial Rules, 2017 (Chapters 1–12) & Delegation of Financial Powers	Objective	30
		Public Procurement Framework: Goods, Works, Consultancy Services & GeM	Objective	30
Time Allowed		Government Budget, Appropriation & FRBM Act	Objective	20
2 Hours		Central government Receipts, Payments, Accounts Classification	Objective	20

Paper	Paper Name	Topics Covered	Type	Marks
Paper-3	Service Rules, Pay, Allowances & Establishment Matters Maximum Marks:100	Fundamental Rules & Supplementary Rules.	**Objective**	20
		Central Civil Service rules	**Objective**	20
		Provident Fund, Pension, NPS & retirement Benefits	**Objective**	20
Time Allowed		Establishment Functions & HR management in DDA	**Objective**	15
2 Hours		Office Procedure & File Management	**Objective**	15
		Prevention of Sexual Harassment at Workplace (POSH Act, 2013)	**Objective**	10
Paper-4	Information Technology, e-Governance & Digital Initiatives Maximum Marks:100	Fundamentals of IT and Computer Applications	**Objective**	15
		E-Governance Frameworks and Digital India.	**Objective**	20
Time Allowed		Cybersecurity, Data Privacy (DPDP Act 2023), IT Governance	**Objective**	20
2 Hours		IT in Audit & Financial Management	**Objective**	25
		MS office, E-Hrms and E-office usage in DDA	**Objective**	20
		GROUP – II (Papers-5 to 8) Descriptive + Objective in Ratio of 50:50.		
Paper-5	Financial Accounting, Accounting Standards & Analysis of Financial Statements Maximum Marks:100	Fundamentals of Financial Accounting	**Descriptive + Objective**	20
Time Allowed		Final Accounts and special entities	**Descriptive Objective**	25
3 Hours		Analysis of Financial Statements	**Descriptive Objective**	25
		Accounting Standards & Uniform Format of Accounts of Autonomous bodies	**Descriptive Objective**	30
Paper-6	Works Accounts, CPWD Manual, Contract Management & Land/Property Accounting Maximum Marks:100	CPWA Code	**Descriptive Objective**	30
Time Allowed		Contract Management & Audit of Works	**Descriptive Objective**	30
3 Hours		Land Accounting, Housing schemes & DDA Specific Accounts.	**Descriptive Objective**	25
		Project Management Concepts	**Descriptive Objective**	15
Paper-7	Direct Taxes (Income Tax), Indirect Taxes (GST) & Other Revenue Laws. Maximum Marks:100	Direct Taxes: Income Tax Act,2025	**Descriptive Objective**	45
Time Allowed		Goods & Services Tax (GST)	**Descriptive Objective**	45
3 Hours		Other Revenue Laws	**Descriptive Objective**	10
Paper-8	Audit, Internal Control, Compliance, Urban Governance & Constitutional Framework. Maximum Marks:100	Principles & Standards of auditing	**Descriptive Objective**	15
Time Allowed		Internal Controls & Internal Audit	**Descriptive Objective**	20
3 Hours		Compliance Audit & Performance Audit	**Descriptive Objective**	25
		Urban Governance, Constitutional framework and DDA laws	**Descriptive Objective**	30

Paper	Paper Name	Topics Covered	Type	Marks
		Right to Information Act, 2005 & Public Grievances	Descriptive Objective	10
		GRAND TOTAL (8 Papers × 100 Marks Each)		800

GENERAL INSTRUCTIONS

1. The examination shall be conducted in two stages preliminary exam consist of paper1 and paper 2 and mains exam consist of two groups of four papers each. Candidates must appear in all papers unless specifically exempted as per DDA rules.
2. The Preliminary Examination shall be a screening test for selection of candidates to the Main Examination.
3. The Preliminary Examination shall be objective in nature and shall comprise Multiple Choice Questions (MCQs) only
4. The Main Examination shall comprise two Groups of papers. In Group-I, all papers shall consist of Multiple Choice Questions (MCQs) only, except Paper-I, which shall be conducted as prescribed in the syllabus. In Group-II, each paper shall consist of a combination of Multiple Choice Questions (MCQs) and Descriptive Questions in the ratio of 50:50.
5. The qualifying marks in preliminary stage each paper shall be 40% with an aggregate of 45% across all papers in the preliminary stage.
6. Negative marking of 0.25 for each wrong answer applicable for preliminary exam as well as for mains exam in MCQ types questions.
7. The qualifying marks in each paper shall be 40% with an aggregate of 45% across all papers in one group in mains exam.
8. Reading material listed under each paper is indicative. Candidates must refer to the latest editions and amendments of all Acts, Rules and Manuals.
9. Case-study based questions will test the candidate's ability to apply rules to practical situations rather than mere rote knowledge.
10. Candidates are expected to be familiar with the latest orders, circulars and policy decisions of Government of India and DDA as on the date of examination.

GROUP – I

Group I comprises four foundational papers testing language and communication skills, financial rules and budget management, service rules, and information technology & e-governance skills essential for all DDA Accounts Officers.

Paper-1: Language Skills, Drafting, Ethics, Indian Economy & Current Affairs

Duration: 3 Hours | Maximum Marks: 100

Objective: To test the candidate's ability to read, comprehend, analyse and express ideas clearly and correctly; to evaluate drafting proficiency for official correspondence; to assess understanding of ethics and integrity expected of public servants; and to test awareness of the Indian economy, government flagship programmes and current national and international events.

Type of Questions: Descriptive (Language & Drafting: 50 marks) + MCQs and Descriptive (Ethics: 25 marks) + MCQs (Economy & Current Affairs: 25 marks)

Section I – Official Drafting and Communication (Descriptive) | **25 Marks**

- Draft Note / Office Memorandum (OM): Drafting an OM on a given subject relating to finance, works, procurement or policy matters of DDA
- Draft Para / Inspection Report Comment: Framing a draft objection / audit para based on given material pertaining to DDA works, accounts or procurement
- Demi Official (D.O.) Letter and Official Letter: Writing formal letters including inter-departmental references, references to Ministry of Housing & Urban Affairs (MoHUA)
- Minutes of Meeting: Drafting minutes of a financial/administrative meeting from given notes
- Agenda Preparation: Preparing an agenda for a finance committee or tender committee meeting

Section II – Comprehension, Précis and Summary (Descriptive) — 10 Marks

- Précis Writing: Condensing a given passage (official / financial / administrative) to approximately one-third its length, retaining essential points
- Reading Comprehension: Answering 4–6 short questions based on a given passage drawn from government circulars, audit observations or urban development policy
- Summary Writing: Writing a summary of a complex document (e.g., an audit report extract or a budget circular)

Section III – Essay, Report Writing and Language Usage (Descriptive) — 15 Marks

- Short Essay (400–500 words): One essay chosen from four given topics relating to urban governance, public finance, infrastructure development, digital India, or public administration
- Report Writing: Writing a brief factual report on a given situation (e.g., report on irregularity noticed during inspection, report on non-utilisation of budget grants)
- Vocabulary and Grammar: Technical/financial terminology, correction of errors, synonyms/antonyms, sentence reordering in official writing

Section IV – Ethics, Integrity and Aptitude in Public Service (objective+ case study Descriptive) — 25 Marks

This section tests the candidate's understanding of ethical frameworks, conduct rules, and their application to real-world dilemmas faced by accounts and finance officers in DDA.

- Foundations of Ethics: Meaning, determinants and dimensions of ethics; ethics in public administration; distinction between ethics, morality, law and rules
- Values in public service: Integrity, impartiality, objectivity, dedication, empathy, compassion, tolerance, non-partisanship; their relevance to accounts and audit functions
- Code of Ethics for Government Servants: CCS (Conduct) Rules 1964 – key obligations; prohibition on acceptance of gifts, outside employment, investments; reporting of assets and liabilities
- Probity in Public Life: Concept of public trust, accountability, transparency; role of the Accounts Officer as custodian of public money
- Prevention of Corruption Act, 1988 (as amended 2018): Definition of corrupt practices, criminal misconduct, undue advantage; obligations of public servants
- Whistleblowing and Protection of Informers: PIDPI Resolution; mechanism in DDA; moral obligation vs legal protection
- Conflict of Interest: Definition, types (financial, personal, institutional), disclosure norms, recusal; practical scenarios in DDA procurement and allotment
- Role of oversight bodies: Central Vigilance Commission (CVC), C&AG, Central Information Commission (CIC), Lokpal and Lokayuktas – their ethical mandate
- Ethical dilemmas in public finance: Case studies involving pressure to approve irregular payments, concealment of audit objections, biased tender decisions, suppression of inspection findings.

Section V – Indian Economy, Flagship Programmes & Current Affairs (objective)	25 Marks

This section tests general awareness of the Indian economy, major government schemes and national/international developments relevant to urban development, public finance and governance.

- Overview of Indian Economy: Concept of GDP, GNP, NNP; types of growth (nominal vs real); India's growth trajectory and key economic indicators
- Inflation: Meaning, types (demand-pull, cost-push), measurement (CPI, WPI, GDP deflator), causes and remedies; impact on government expenditure and salaries
- Monetary Policy: Role of Reserve Bank of India; instruments – repo rate, reverse repo rate, CRR, SLR, OMO, LAF; Monetary Policy Committee (MPC); inflation targeting framework
- Fiscal Policy: Government revenue and expenditure; fiscal deficit, revenue deficit, primary deficit; relationship between fiscal and monetary policy; FRBM targets
- Union Budget: Key highlights of the latest Union Budget; major allocations to housing, urban development, infrastructure; fiscal consolidation roadmap
- Economic Survey: Key themes and findings of the latest Economic Survey relevant to urban development, housing, public expenditure
- Government Flagship Programmes relevant to DDA's mandate:
  - PM Awas Yojana – Urban (PMAY-U): Objectives, beneficiary categories (EWS/LIG/MIG), CLSS (Credit Linked Subsidy Scheme), DDA's role and targets
  - AMRUT 2.0 (Atal Mission for Rejuvenation and Urban Transformation): Coverage, funding pattern, water supply and sewerage focus
  - Smart Cities Mission: Selection criteria, SPV model, funding, integrated command and control centres; Delhi's smart city initiatives
  - PM Gati Shakti National Master Plan: Multi-modal connectivity, infrastructure pipeline, GIS-based planning
  - Swachh Bharat Mission – Urban: ODF+, solid waste management, impact on DDA residential areas
  - Housing for All / PMAY 2.0: New contours, enhanced subsidy, beneficiary identification
  - Digital India and BharatNet: Relevance to e-governance and DDA's digital transformation
- National and International Current Events (approximately 6 months prior to examination date):
  - Major policy decisions of Government of India relating to public finance, urban development, housing, infrastructure
  - Significant Supreme Court / High Court judgments relating to land, housing, environment and public finance
  - Key international developments: G20/G7 outcomes relevant to India, IMF/World Bank reports on Indian economy, global economic trends affecting India
  - Important reports: NITI Aayog publications, Finance Commission recommendations, RBI Annual Report highlights
  - Awards, appointments, significant national events relevant to governance and public administration

Reading Material / Suggested References:

- MSO (Audit) – Section 7, Chapter 3: Preparation of Audit Reports
- Style Guide as prescribed by IA&AD / DDA
- Precis and Draft by Muthuswamy and Brinda
- Karyalay Sahayika – published by Kendriya Sachivalaya Hindi Parishad
- Central Secretariat Manual of Office Procedure (CSMOP) – Ministry of Personnel
- CCS (Conduct) Rules, 1964
- Prevention of Corruption Act, 1988 (as amended)
- Ethics, Integrity and Aptitude – G. Subba Rao & P.N. Roy Chowdhury (for conceptual grounding)
- Second Administrative Reforms Commission Reports: Ethics in Governance (4th Report) and Combating Corruption (4th Report)
- Central Vigilance Commission Act, 2003 and CVC circulars on integrity
- DDA's internal circulars and SOPs on correspondence and conduct

- Indian Economy – Ramesh Singh (for overview of economy, monetary and fiscal policy)
- RBI Annual Report and Monetary Policy Reports (www.rbi.org.in)
- Economic Survey (latest) – Ministry of Finance (https://www.indiabudget.gov.in)
- Union Budget documents – latest year (https://www.indiabudget.gov.in)
- PMAY-U guidelines and progress reports (https://pmay-urban.gov.in)
- AMRUT 2.0 guidelines – Ministry of Housing and Urban Affairs
- Smart Cities Mission guidelines (https://smartcities.gov.in)
- Current affairs: PIB daily releases (6 months prior to exam)

Paper-2: General Financial Rules, Budget, GFR & GeM Provisions

Duration: 2 Hours — Maximum Marks: 100

Objective: To test the candidate's knowledge and practical application of financial rules governing public expenditure, procurement, budgeting, audit, and accountability mechanisms applicable to DDA as a statutory authority under MoHUA.

Type of Questions: (MCQs)

Section I – General Financial Rules, 2017(Ch-1-12) & delegation of financial power. — 30 Marks

- Chapters 1 & 2: Extent of application, general principles of financial management and responsibility
- Chapter 3: Budget formulation and implementation – funds management, re-appropriation, surrender of savings
- Chapter 4: Works and public contracts – detailed study
- Chapter 5: Procurement of Goods and Services – tender procedures, limited tender, single tender, emergency purchases
- Chapter 6: Grants-in-aid – conditions, utilisation, settlement and monitoring
- Chapter 7: Government Guarantees – meaning, limits, fee, monitoring and reporting
- Chapter 9: Advances to Government servants – house building, vehicle, festival, GPF advances
- Chapter 10: Budgeting and accounting of Externally Aided Projects
- Chapter 11: Contingency expenditure, imprest and cash
- Chapter 12: Miscellaneous provisions including write-off, losses and irreguarities
- Delegation of Financial Powers Rules – powers delegated to various levels in DDA context

Section II – Public Procurement Framework Goods, Works, Consultancy services & GeM. — 30 Marks

This section covers the complete public procurement framework of Government of India as prescribed under IGOT Karmayogi courses on procurement, including procurement of goods, works, consultancy services and the Government e-Marketplace.

- Public Procurement Framework of GOI: Principles of transparency, competition, fairness and value for money; GFR Rule 149 as the backbone; procurement planning and annual procurement plan
- Procurement of Goods: Procurement methods — direct purchase, limited tender, open tender, rate contract, GeM; purchase preference policy for MSMEs and startups; quality standards and inspection; warranty and post-delivery obligations; role of CVC in procurement oversight
- Government e-Marketplace (GeM): Legal mandate (GFR Rule 149), portal architecture, categories of goods and services; buyer and seller registration; direct purchase limits, bidding and reverse auction; BOQ-based bidding; MSME and startup benefits; OEM authorisation; Writ of Mandate; SPV model; secondary marketplace; complaint and grievance redressal on GeM; GeM analytics and reporting
- Procurement of Consultancy and Non-Consultancy Services: Quality and Cost Based Selection (QCBS), Quality Based Selection (QBS), Least Cost Selection (LCS), Single Source Selection; RFP preparation; evaluation of technical and financial bids; conflict of interest in consultancy; retainer vs lump-sum contracts
- Procurement of Works: Preparation of NIT (Notice Inviting Tender), scope of work, SOR (Schedule of Rates), earnest money, performance security; two-packet system; comparative statement; work order; variation orders and deviation limits; price adjustment clauses; final bill and completion certificate; liquidated damages
- e-Tendering: Central Public Procurement Portal (CPPP) – cppp.gov.in; mandatory use of e-procurement; digital signatures; reverse auction mechanism
- CVC guidelines: Systemic improvements in procurement; integrity pact; fall clause; splitting of work orders; post-tender negotiations

- DDA-specific procurement: Procurement delegation matrix at DDA; works contractor enlistment; rate contracts for materials; exceptions and special approvals

Section III – Government Budget and Appropriation & FRBM Act. — 20 Marks

- Constitutional provisions related to public finance: Articles 112–117 (Union) and 202–207 (States)
- Annual Budget cycle: Budget preparation, presentation, passage, and implementation
- Key budget documents: Annual Financial Statement, Demands for Grants, Finance Bill, Appropriation Act
- Types of budget: Revenue vs Capital, Voted vs Charged, Plan vs Non-Plan (historical context)
- Outcome budget and performance budget – concepts and DDA's compliance
- Re-appropriation, surrender, and supplementary demands – rules and DDA practice
- FRBM Act, 2003: Objectives, provisions, fiscal policy statements, escape clause
- Balanced, surplus and deficit budgeting; measures of government deficit
- Audit of appropriations and their reporting in Appropriation Accounts
- DDA budget and Accounts rules,1982.

Section IV – Central Government Receipts, Payments & Accounts Classification — 20 Marks

- Central Government Accounts (Receipts & Payments) Rules, 1983 – general rules on receipts, payments, bank transactions
- Government Accounting Rules, 1990 – general outline of the system of accounts
- List of Major and Minor Heads of Accounts (LMMH) – classification of receipts and expenditure
- Treasury Rules applicable to DDA – drawing and disbursing officers, PAO functions
- Contingent and miscellaneous expenditure rules
- Loss of public money / property – report, write-off procedures
- Uniform format of Accounts for autonomous bodies.

Reading Material / Suggested References:

- General Financial Rules, 2017 (latest edition with amendments)
- Updated Delegation of Financial Power.
- Central Government Accounts (Receipts & Payments) Rules, 1983
- Government Accounting Rules, 1990
- Manual for Procurement of Goods, 2022 – Department of Expenditure
- Manual for Procurement of Works, 2022 – Department of Expenditure
- Manual for Procurement of Consultancy & Other Services, 2022 – Department of Expenditure
- GeM Portal User Manual and Standard Operating Procedures (https://gem.gov.in)
- Central Public Procurement Portal (CPPP) guidelines (https://eprocure.gov.in)
- CVC guidelines on Systematic Improvement in Government Procurement
- Constitution of India – relevant financial provisions
- FRBM Act, 2003 and associated rules
- DDA Financial Regulations and Delegation Orders.
- Recommendation of committee on uniform format of accounts for autonomous bodies.

Paper-3: Service Rules, Pay, Allowances & Establishment Matters

Duration: 2 Hours | Maximum Marks: 100

Objective: To test the candidate's knowledge of Central Government service rules, DDA-specific establishment regulations, pay fixation, allowances, leave, pension and disciplinary matters applicable to DDA employees.

Type of Questions: (MCQs)

Section I – Fundamental Rules & Supplementary Rules — 20 Marks

- FR Part I: General conditions of service – definitions, joining time, officiating arrangements
- Pay, Additions to Pay and Pay Fixation: Increment rules, pay protection, fixation on promotion/appointment, personal pay
- Dismissal, Removal and Suspension: Meaning, legal implications, subsistence allowance, deemed suspension
- Retirement: Compulsory retirement, superannuation, retirement on grounds of mental/physical incapacity
- Medical Certificate of Fitness: Requirements on initial entry and fitness standards
- FR Part II: Travelling Allowance Rules – TA/DA entitlements, modes of travel, composite TA, LTC claims and settlement
- FR Part III: CCS (Leave) Rules, 1972 – earned leave, half pay leave, commuted leave, extraordinary leave, maternity leave, paternity leave, child care leave

Section II – Central Civil Services Rules — 20 Marks

- CCS (Joining Time) Rules – calculation, extension, effect on pay
- CCS (Classification, Control & Appeal) Rules, 1965 – classification of posts, disciplinary authorities, penalties, appeals, suspension and reinstatement
- CCS (Conduct) Rules, 1964 – prohibition of gifts, outside employment, investments, borrowings, conduct in personal affairs, reporting of assets
- 7th Central Pay Commission provisions: Pay matrix, pay levels, grade pay, fitment factor, computation of revised pay
- DDA-specific pay scales, service conditions and anomaly cases

Section III – Provident Fund, Pension, NPS & Retirement Benefits — 20 Marks

- General Provident Fund (Central Services) Rules: Eligibility, subscription rates, advances (refundable and non-refundable), final withdrawal, nomination, interest calculation
- CCS Pension Rules, 1972: Qualifying service, average emoluments, calculation of pension and gratuity, commutation, family pension, extraordinary pension
- National Pension System (NPS) – Deep Coverage:
  - Architecture: Pension Fund Regulatory and Development Authority (PFRDA), Central Recordkeeping Agency (CRA), Trustee Bank, Pension Fund Managers (PFMs), Points of Presence (PoPs)
  - Tiers: Tier-I (mandatory, pension account) and Tier-II (voluntary, savings account) – features, restrictions, tax treatment
  - Contribution structure: Government contribution (14%), employee contribution (10%), matching provisions, voluntary additional contribution
  - Investment options: Active choice vs auto choice (lifecycle fund); LC-25, LC-50, LC-75 options; asset classes (Equity E, Corporate Bonds C, Government Securities G, Alternative Assets A)
  - PRAN (Permanent Retirement Account Number): Allotment, portability across employers and States, online access via CRA portal
  - Partial withdrawal: Conditions (higher education, marriage, house purchase, critical illness, disability), limits (25% of own contribution), frequency limits

- Exit and annuity: Superannuation exit (minimum 40% towards annuity purchase, 60% lump sum – tax free), premature exit (minimum 80% towards annuity); death (100% to nominee)
- Annuity: Annuity Service Providers (ASPs) empanelled by PFRDA; types of annuity plans – life annuity, annuity with return of purchase price, joint life annuity, annuity for specified period
- Tax treatment: Section 80CCD(1), 80CCD(1B) (additional ₹50,000), 80CCD(2) (employer contribution exempt); EEE status of NPS withdrawals
- Grievance redressal: CRA grievance mechanism, PFRDA ombudsman, escalation
- Unified Pension Scheme (UPS), 2025: Overview, assured pension of 50% of average basic pay, assured family pension, assured minimum pension; transition from NPS to UPS – eligibility and option

- Defined Benefit vs Defined Contribution – comparison, transition issues for employees who joined before and after 2004
- Gratuity Act, 1972 and Death-cum-Retirement Gratuity under CCS Pension Rules: Calculation, ceiling, tax exemption
- Leave Encashment: Rules, calculation, tax exemption limits
- Pensioners' portal and e-PPO: Digital initiatives for pension management; Bhavishya system for pension processing

Section IV – Establishment Functions & HR Management in DDA — 15 Marks

- Recruitment rules – direct recruitment vs departmental promotion, DPC proceedings
- Reservation policy in recruitment and promotion: SC/ST/OBC/EWS/PwBD
- Medical Attendance Rules applicable to Central Government employees
- House Rent Allowance (HRA) and Dearness Allowance (DA) rules
- DDA housing allotment to employees – entitlements and recovery of rent
- Advance for purchase of computer, vehicle, and house building – eligibility and recovery
- Anti-corruption laws applicable to public servants: Prevention of Corruption Act, 1988 and recent amendments
- MACP (Modified Assured Career Progression) scheme – conditions and pay fixation

Section V – Office Procedure and File Management — 15 Marks

Based on the ISTM course on Office Procedure prescribed under iGOT Karmayogi for AAOs. Tests knowledge of the Central Secretariat Manual of Office Procedure and DDA's internal office procedures.

- Central Secretariat Manual of Office Procedure (CSMOP): Structure, applicability, relationship with DDA's internal procedures
- Classification of correspondence: Receipts, dak, urgent, immediate, priority, routine; marking and distribution
- File management: Types of files (current, periodic, standing guard), file covers, file numbering, linking, noting and referencing
- Noting: Principles of good noting – clarity, brevity, objectivity, factual accuracy; levels of noting at different officer grades; factual note vs analytical note vs speaking order
- Drafting: Structure of drafts – letter, OM, UO note, circular, order, notification, resolution; use of 'I am directed', 'it is requested' etc.; avoiding circumlocution
- Referencing: Attaching relevant files, flagging, pencil noting, green/red ink conventions
- Levels of disposal: Self-contained action, submission to next level, consultation with other departments, inter-ministerial references
- eOffice system: File creation, movement, digital signature, e-noting, pendency management; use in DDA
- Handling of classified and secret documents: Security classification, custody, transmission and destruction
- Record management: Record retention schedules, weeding of records, transfer to National Archives; DDA's record room management
- Receipts and issues register, despatch register, dak register; register maintenance in DDA accounts branch
- Meetings and conferences: Preparation of agenda, minutes, action-taken report; quorum and conduct of Finance Committee meetings in DDA

Section VI – Prevention of Sexual Harassment at Workplace (POSH) 10 Marks

Based on the ISTM POSH course prescribed under iGOT Karmayogi. Tests understanding of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and its application in DDA.

- Background and objective: Vishaka Guidelines (SC judgment 1997), Constitutional framework (Articles 14, 15, 19, 21), need for statutory law
- POSH Act, 2013: Key definitions – aggrieved woman, workplace, employer, employee, sexual harassment; extended definition of 'workplace' including field sites and DDA construction locations
- Forms of sexual harassment: Quid pro quo harassment and hostile work environment; examples in office and field contexts
- Internal Complaints Committee (ICC): Mandatory constitution in every organisation with 10 or more employees; composition (Presiding Officer must be senior woman employee, external member from NGO/legal background); term of office; quorum
- Local Complaints Committee (LCC): Role of District Officer; for establishments with fewer than 10 employees or complaints against employer
- Complaint procedure: Written complaint within 3 months (extendable by 3 months); conciliation before inquiry; inquiry process; right of cross-examination; confidentiality obligations
- Inquiry report: Findings, recommendations; action by employer within 60 days
- Penalties: Action against respondent (minor/major penalty under service rules); action for false/malicious complaint
- Employer obligations: Constituting ICC, displaying notice, conducting awareness programmes, filing annual report to District Officer; penalties for non-compliance (fine up to ₹50,000, doubled for repeat offence)
- DDA's obligations: ICC at Head Office and Zonal Offices; sensitisation programmes; DDA's annual report on POSH compliance
- Prevention measures: Annual awareness programmes, safe workplace policies, gender-sensitisation training

Reading Material / Suggested References:

- Fundamental Rules & Supplementary Rules Parts I, II, III & IV
- CCS (Leave) Rules, 1972
- CCS (Conduct) Rules, 1964
- CCS (Classification, Control & Appeal) Rules, 1965
- CCS Pension Rules, 1972
- GPF (Central Services) Rules
- PFRDA Act, 2013 and NPS Regulations (www.pfrda.org.in)
- Unified Pension Scheme (UPS) Notification, 2025 – Department of Pension and Pensioners' Welfare
- 7th Central Pay Commission Report and Government of India implementation orders
- DDA Service Regulations and Standing Orders
- Prevention of Corruption Act, 1988 (as amended)
- Central Secretariat Manual of Office Procedure (CSMOP) – Ministry of Personnel, PG & Pensions (latest edition)
- eOffice User Manual – NIC (https://eoffice.gov.in)
- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
- POSH Rules, 2013 and Ministry of WCD guidelines on POSH implementation

Paper-4: Information Technology, e-Governance & Digital Initiatives

Duration: 2 Hours | Maximum Marks: 100

Objective: To develop proficiency in IT tools used in financial management and auditing; to assess understanding of e-governance frameworks, cybersecurity and emerging technologies as relevant to DDA operations.

Type of Questions: (MCQ)

Section I – Fundamentals of IT and Computer Applications — 15 Marks

- Computer hardware: CPU, memory (RAM, ROM, Cache), storage (HDD, SSD), peripherals
- Operating systems: Windows, Linux basics, file systems
- MS Office Suite: Advanced Word, Excel (functions, pivot tables, VLOOKUP, XLOOKUP, data validation), PowerPoint
- Database concepts: RDBMS, SQL queries (SELECT, JOIN, GROUP BY, HAVING), normalisation, primary and foreign keys
- Computer networks: LAN, WAN, internet, TCP/IP, DNS, firewall; VPN and secure communications
- Cloud computing: IaaS, PaaS, SaaS – relevance to government data storage and PFMS

Section II – E-Governance Frameworks and Digital India — 20 Marks

- Digital India Programme: Vision, pillars, key schemes – BharatNet, DigiLocker, UMANG, e-Hospital
- National e-Governance Plan (NeGP) and e-Kranti: Mission Mode Projects
- PFMS (Public Financial Management System): Budget release, expenditure monitoring, Direct Benefit Transfer (DBT), agency registrations
- e-Kuber: RBI's core banking solution for government payments, role of PAO/Treasury, failed transactions
- GeM Portal: IT architecture, buyer-seller interface, digital procurement
- Aadhaar ecosystem: Aadhaar Act 2016, uses in government payments, authentication, DBT
- GSTN (Goods and Services Tax Network): E-invoice, e-way bill, returns filing portal
- NIC (National Informatics Centre) services: Email, data centre, hosting government applications
- DDA-specific IT systems: ERP, online mutation system, housing allotment portal, project monitoring

Section III – Cybersecurity, Data Privacy and IT Governance — 20 Marks

- Cybersecurity threats: Malware, ransomware, phishing, social engineering, man-in-the-middle attacks, SQL injection, OWASP Top 10
- IT Act, 2000 and amendments: Cybercrimes, digital signature, electronic records, intermediary liability
- Digital Personal Data Protection Act, 2023: Principles, Data Fiduciary, Data Principal, consent, grievance redressal
- MEITY guidelines on cybersecurity for government organisations and employees
- Information security principles: CIA triad (Confidentiality, Integrity, Availability), encryption, PKI
- Password management, endpoint security, two-factor authentication
- E-waste management: IT Act rules on e-waste, DDA's obligations for responsible disposal
- Responsible and Ethical AI: AI policy of Government of India, precautions when using public LLM tools with official data

Section IV – IT in Audit and Financial Management — 25 Marks

- Computer Assisted Audit Techniques (CAATs): Concept, tools (ACL, IDEA, Tableau, KNIME), data analytics in audit
- IT Audit: General controls vs application controls, IS audit process, audit of ERP systems
- Data analysis for detecting irregularities: Duplicate payments, fictitious vendors, anomalies in payroll
- MIS reports: Using Excel for reconciliation, trend analysis, budget vs actuals
- Paperless office and digital records management: eOffice, file notings, digital signatures in government
- Business continuity and disaster recovery planning: Backup, BCP, RTO, RPO

Section V – MS office , E-hrms and E-office usage in DDA. — 20 Marks

- MS word, excel, PowerPoint related usage.
- E-Hrms and E-office usage in DDA.

Reading Material / Suggested References:

- IT Act, 2000 and amendments
- Digital Personal Data Protection Act, 2023 & updated relevant Rules
- MEITY Cybersecurity Guidelines for Government Employees
- Digital India Programme documentation (https://digitalindia.gov.in)
- PFMS User Manuals (https://pfms.nic.in)
- Aadhaar Act, 2016
- Statistics for Economics – NCERT Class XI (for data analysis basics)
- Introduction to Computers – standard textbook

GROUP – II

Group II comprises four specialist papers covering financial accounting, works accounts and CPWD provisions, direct and indirect taxation, and audit & compliance functions specific to the urban development and real estate operations of DDA.

Paper-5: Financial Accounting, Accounting Standards & Analysis of Financial Statements

Duration: 2 Hours	Maximum Marks: 100

Objective: To test the candidate's knowledge of basic and advanced financial accounting concepts, preparation of financial statements, analysis, and relevant Indian accounting standards applicable to government and commercial entities.

Type of Questions: Descriptive (50 marks) + MCQs (50 marks)

Section I – Fundamentals of Financial Accounting — 20 Marks

- Nature, scope and limitations of financial accounting
- Accounting concepts and conventions: Going concern, accrual, consistency, prudence, materiality, matching
- Double entry system: Journal, ledger, trial balance
- Accounting process: From source document to preparation of final accounts
- Bank Reconciliation Statement: Need, preparation, reconciling items
- Rectification of errors: Types of errors, suspense account, effect on profit
- Depreciation: Methods (SLM, WDV), change of method, impairment vs depreciation
- Provisions and reserves: Distinction, types and accounting treatment

Section II – Final Accounts and Special Entities — 25 Marks

- Final accounts of sole proprietorship: Trading account, P&L account, Balance Sheet with adjustments
- Non-profit organisations: Receipts & Payments account, Income & Expenditure account, Balance Sheet, treatment of specific funds
- DDA as a statutory authority: Special features of accounts, housing scheme fund accounting, land pooling accounts
- Branch accounts and departmental accounts
- Accounts from incomplete records – conversion to double entry

Section III – Analysis of Financial Statements — 25 Marks

- Ratio analysis: Liquidity, profitability, efficiency, leverage and coverage ratios – computation and interpretation
- Common-size and comparative statements: Trend analysis
- Cash flow statements: Direct and indirect method, classification of activities (AS-3)
- Funds flow analysis: Working capital changes, sources and application of funds
- Segment reporting and interim reporting concepts
- Corporate Social Responsibility (CSR) accounting – applicability to DDA projects

Section IV – Accounting Standards & Uniform format of Accounts of Autonomous Bodies.	30 Marks

- ICAI Accounting Standards: AS-1 (Disclosure of Policies), AS-2 (Inventories), AS-3 (Cash Flow), AS-4 (Contingencies), AS-5 (Net Profit), AS-9 (Revenue Recognition), AS-10 (PPE), AS-12 (Government Grants), AS-15 (Employee Benefits), AS-18 (Related Party), AS-26 (Intangibles), AS-28 (Impairment), AS-29 (Provisions & Contingencies)
- Ind AS (Indian Accounting Standards): Ind AS 1, 2, 7, 8, 10, 16, 19, 20, 36, 37, 115 – key provisions, recognition, measurement and disclosure requirements
- Government Accounting Standards: IGAS 1, 2 and 3 issued by GASAB – applicability to DDA's government accounts
- Uniform Format of Accounts for Central Autonomous Bodies – applicability to DDA

Reading Material / Suggested References:

- Advanced Accountancy – R.L. Gupta
- Advanced Accounts – Shukla, Grewal and Gupta
- Basic Financial Accounting – Bhushan Kumar Goyal
- ICAI Accounting Standards (latest versions from www.icai.org)
- Ind AS notified by MCA from time to time
- Government Accounting Rules, 1990
- IGAS 1, 2 and 3 (www.gasab.in)
- Uniform Format of Accounts for Central Autonomous Bodies (GOI circular)

Paper-6: Works Accounts, CPWD Manual, Contract Management & Land/Property Accounting

Duration: 2 Hours   Maximum Marks: 100

Objective: To test the candidate's in-depth knowledge of Public Works accounts, CPWD provisions, contract management, stores accounting and DDA-specific land and property accounting practices.

Type of Questions: Descriptive (50 marks) + MCQs (50 marks)

Section I – Central Public Works Accounts Code (CPWA Code) — 30 Marks

- Organisation and functions of CPWD – relation to DDA engineering division
- General principles of works expenditure: Revenue works vs Capital works; original works vs maintenance works
- Appropriation and expenditure: Budget allocation, re-appropriation, lapse
- Accounts of public works: Initial accounts, measurement books (MB), muster rolls, work-charged establishment
- Completion reports: Submission, review and settlement of excess expenditure
- CPWA Code Appendices: Classification of works expenditure
- MSO (A&E) Volume I, Chapter 8: Accounts of Public Works – detailed provisions
- Updated CPWD Works manuals volumeI & II.

Section II – Contract Management and Audit of Works — 30 Marks

- General Conditions of Contract (GCC) – CPWD Form 7 and Form 8; DDA standard contract conditions
- Types of tenders: Open, limited, single; nomination basis; two-packet system
- Prequalification criteria and empanelment of contractors
- Earnest Money Deposit (EMD) and Performance Security: Rules and accounting treatment
- Variation orders / extra items: Permissible limits, approval levels, abnormally low rates
- Arbitration and dispute resolution in works contracts – Arbitration & Conciliation Act, 1996 applicability
- Audit of works: Check of estimates, tender documents, comparative statements, work orders, MBs, running bills, final bills
- Price variation clauses and their audit scrutiny
- Stores and stock: Receipt, issue, stock verification, surplus and obsolete stores; Depot accounts

Section III – Land Accounting, Housing Schemes & DDA Specific Accounts — 25 Marks

- DDA's mandate under Delhi Development Act, 1957: Land acquisition, development, disposal and accounting
- Land Pooling Policy (LPP): Framework, revenue sharing model, financial accounting implications
- Housing scheme accounts: Application money, allotment amount, cost escalation, demand-cum-allotment letters, default and cancellation
- Land disposal accounts: Sale of plots/flats, leasehold vs freehold conversion, premium accounting
- Rehabilitation and Resettlement (R&R) accounting: Compensation entries, cost apportionment
- DDA's Balance Sheet and Revenue Account: Key heads, reconciliation with government accounts
- Infrastructure charges: Scrutiny of park charges, development charges, betterment levy.

Section IV – Project Management Concepts — 15 Marks

- Project lifecycle: Concept, DPR preparation, tendering, execution, commissioning
- Environment Impact Assessment (EIA): Need, process, regulatory approvals
- Project Monitoring: Physical and financial progress, MIS, PMIS systems
- PPP (Public-Private Partnership) projects: Models (BOT, BOOT, DBFOT), concession agreements, revenue sharing
- Accounts of PPP projects: Separation from regular accounts, regulatory asset accounting

Reading Material / Suggested References:

- Central Public Works Accounts Code with Appendices
- Updated CPWD Works updated Manual
- Accounts Code Volume III
- MSO (A&E) Volume I, Chapter 8
- General Financial Rules, 2017 (Chapter 4 – works and contracts)
- Delegation of Financial Powers Rules, 1978
- Delhi Development Act, 1957 and DDA Regulations
- DDA Housing Scheme documents and allotment terms
- Project Management – Pradeep Pai (Pearson)
- Arbitration & Conciliation Act, 1996

Paper-7: Direct Taxes (Income Tax), Indirect Taxes (GST) & Other Revenue Laws

Duration: 2 Hours — Maximum Marks: 100

Objective: To test the candidate's working knowledge of Income Tax, GST and other revenue laws applicable to DDA, its employees, contractors and business transactions, including tax deduction at source (TDS/TCS) obligations.

Type of Questions: Descriptive (50 marks) + MCQs (50 marks)

Section I – Direct Taxes: Income Tax Act, 2025 — 45 Marks

- Basic concepts: Tax year, person, assesse, residential status, income, gross total income, total income
- Heads of income: Salary, House Property, Profits and Gains of Business/Profession (PGBP), Capital Gains, Other Sources
- Salary income: Definition, allowances (HRA, LTA, conveyance), perquisites, exempt allowances, standard deduction
- House property: Deemed ownership, annual value, standard deduction, interest on housing loan
- PGBP: General principles, deductions, depreciation, disallowances
- Capital gains: Short-term and long-term; indexed cost; computation; exemptions
- Deductions
- Tax rates, surcharge and cess: Individuals, companies, firms, AOP
- TDS provisions – applicable to DDA's payment transactions
- Income Tax Return filing, advance tax, self-assessment tax, interest and penalties
- Assessment procedures: Summary assessment, scrutiny assessment, best judgement assessment

Section II – Goods and Services Tax (GST) — 45 Marks

- Constitutional basis: 101st Constitutional Amendment, Article 246A, GST Council
- CGST, SGST, IGST and UTGST Acts: Basic structure, dual GST model
- Taxable supply: Concept, composite and mixed supplies, reverse charge mechanism (RCM)
- Exemptions: Exempt supplies, zero-rated supplies, nil-rated supplies; relevance to DDA land and construction activities
- Time of supply and place of supply rules
- Value of supply: Transaction value, related party transactions, valuation rules
- Input Tax Credit (ITC): Eligibility, conditions, blocked credits, apportionment; ITC reversal on cancellation of contracts
- GST Registration: Threshold, mandatory registration, voluntary registration, cancellation
- Returns: GSTR-1, GSTR-3B, GSTR-9 (Annual), GSTR-9C (Reconciliation) – DDA's filing obligations
- E-invoicing and e-way bill: Applicability thresholds, generation, cancellation
- Tax Invoice: Particulars, credit and debit notes
- Audit under GST: Self-audit, departmental audit, special audit; Annual Return vs Audit
- Assessment and demand: GSTR-3 mismatch, best judgement assessment, scrutiny
- GST applicability to DDA: Land leases, flat allotments, commercial properties, works contracts, royalties

Section III – Other Revenue Laws — 10 Marks

- Stamp Duty and Registration: Indian Stamp Act, 1899 and Registration Act, 1908; DDA's obligations on transfer of property, mortgage, lease deeds
- Delhi Stamp Duty provisions: Rates, exemptions, refunds; implications for DDA land disposal

Reading Material / Suggested References:

- Income Tax Act, 2025 and Income Tax Rules, 2026 (latest edition)
- Finance Act of the relevant year
- Taxmann's Direct Tax Manual (latest edition)
- CGST Act, 2017 and IGST Act, 2017
- Taxmann's GST Manual with GST Law Guide (latest edition)
- Indian Stamp Act, 1899 and Delhi Stamp Act
- Registration Act, 1908

Paper-8: Audit, Internal Control, Compliance, Urban Governance & Constitutional Framework

Duration: 2 Hours | Maximum Marks: 100

Objective: To test the candidate's understanding of auditing principles, internal controls, compliance mechanisms, urban governance laws applicable to DDA and constitutional provisions governing public finances.

Type of Questions: Descriptive (50 marks) + MCQs (50 marks)

Section I – Principles and Standards of Auditing — 15 Marks

- Nature and objectives of auditing: Financial audit, compliance audit, performance audit
- C&AG's mandate: Articles 148–151 of the Constitution; C&AG (DPC) Act, 1971; Regulations on Audit and Accounts, 2020
- C&AG's Auditing Standards 2017: Basic postulates, general standards, specific standards
- ISSAI 100, 200, 300, 400: Fundamental principles of public sector auditing
- Standards on Auditing (ICAI): SA 200, 230, 240, 300, 315, 320, 500, 520, 530, 570, 700, 705, 706
- Audit risk: Inherent, control and detection risk; risk-based audit approach
- Audit evidence: Characteristics, sufficiency, appropriateness; evidence gathering techniques
- Materiality: Concept, quantitative and qualitative aspects; planning materiality

Section II – Internal Controls and Internal Audit — 20 Marks

- Internal control: Meaning, components (COSO framework), types – preventive, detective, corrective
- Internal audit function in DDA: Mandate, independence, scope, reporting lines
- Evaluation of internal controls: Testing, documentation, reporting weaknesses
- Control environment in DDA: Segregation of duties, authorisation, physical controls over assets
- Fraud detection and prevention: Red flags in public procurement, payroll and works contracts
- Whistle-blower mechanism: Public Interest Disclosure and Protection of Informers Resolution (PIDPI), DDA's mechanism
- Central Vigilance Commission: Role, jurisdiction over DDA, CVC guidelines on procurement

Section III – Compliance Audit and Performance Audit — 25 Marks

- Compliance audit: Concept, planning, execution, reporting and follow-up; annual audit plan
- Identification of core audit areas: Citizen-centric issues, high-risk areas, impact of non-compliance
- Performance audit: Key principles, topic selection, pilot study, audit design matrix, evidence gathering
- Economy, efficiency and effectiveness (3Es): Evaluation methods; output-outcome framework
- Draft para writing: Structure, facts, criteria, cause and effect, recommendations; DDA-specific scenarios
- Follow-up on audit observations: ATN, ATR, Audit Committees, DDA's Audit Review Committee
- PAC / Parliamentary Committees: Constitution, interaction with audit, reports

Section IV – Urban Governance, Constitutional Framework & DDA Laws — 30 Marks

- Delhi Development Act, 1957: Establishment, powers, functions and financial provisions of DDA
- Delhi Development Authority (Planning and Development) Regulations: Key provisions relevant to accounts and finance
- Master Plan for Delhi (MPD 2041): Land use categories, Floor Area Ratio (FAR), development controls; financial implications

- 73rd and 74th Constitutional Amendments: Urban Local Bodies (ULBs), 12th Schedule functions, elected bodies; devolution of funds
- Delhi Municipal Corporation Act, 1957 and NDMC Act: Jurisdictional boundaries, intergovernmental financial transfers to MCD and NDMC
- Public Accounts: Constitutional framework – Consolidated Fund, Contingency Fund, Public Account (Articles 266–267)
- Finance Commission recommendations relevant to urban bodies and DDA's funding
- RERA (Real Estate Regulation and Development Act, 2016): Registration of DDA projects, escrow account, penalty provisions; impact on DDA's housing finance
- Smart Cities Mission and urban development schemes: Accounting for central government grants
- National Urban Housing Fund: Role, DDA's access and accounting treatment

Section V – Right to Information Act, 2005 and public Grievances. **10 Marks**

This section tests detailed knowledge of the RTI Act, 2005, its procedural framework, and DDA's specific obligations as a public authority. Questions will be case-study based.

- Background and objective: Fundamental right to information; RTI as a tool for accountability and transparency; RTI Act, 2005 – preamble, extent and commencement
- Key definitions: Public authority, public information officer (PIO), Assistant PIO, information, record, third-party information
- Right to information: Scope of information accessible; information held by public authority or under its control; proactive disclosure obligations and other relevant provisions of RTI Act,2005.
- RTI and DDA: Common RTI requests in DDA – allotment status, cancellation orders, audit reports, contractor payments, mutation records; PIO designation in DDA; RTI cell functioning.
- Chapter 1 of Compilation of guidelines for redress of public grievances (2010 Edition)

Reading Material / Suggested References:

- C&AG (DPC) Act, 1971
- Regulations on Audit and Accounts, 2020
- C&AG's Auditing Standards, 2017
- ISSAI 100, 200, 300, 400 (www.issai.org)
- ICAI Standards on Auditing (latest editions from www.icai.org)
- C&AG's Compliance Audit Guidelines
- C&AG's Performance Audit Guidelines
- MSO (Audit) 2002 – relevant chapters
- Delhi Development Act, 1957
- Master Plan for Delhi 2047 (DDA publication)
- 73rd and 74th Constitutional Amendment Acts
- RERA, 2016 and RERA Rules
- Right to Information Act, 2005 (bare act with CIC decisions)
- CIC Annual Reports and landmark CIC/Supreme Court decisions on RTI (www.cic.gov.in)
- DoPT's RTI Guidelines and RTI portal (https://rtionline.gov.in)
- Central Vigilance Commission Act, 2003 and CVC circulars
- Constitution of India – Articles 266–267, 148–151, 243–243ZG
- Chapter 1 of Compilation of guidelines for redress of public grievances (updated Edition)