

National Institute of Educational Planning and Administration

राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान

(Deemed to be University u/s 3 of UGC Act, 1956)

17-B, Sri Aurobindo Marg, New Delhi 110016

ADDENDUM

Date: 17.08.2026

Subject: Addendum regarding Written Examination for the post of Finance Officer (Tenure basis)

In addition to the provisions contained in the advertisement issued by the National Institute of Educational Planning and Administration (NIEPA) for recruitment to the post of Finance Officer (Tenure basis), it is hereby notified that, depending upon the number of applications received, the Institute may conduct a Written Examination for the purpose of shortlisting candidates.

The Written Examination, if conducted, shall be only for the purpose of shortlisting candidates for the Interview and the marks obtained in the Written Examination shall not form part of the final merit/selection.

The indicative details of the written test are proposed as under:

Test component	Max. Marks	Duration	No. of Questions (MCQ)
Domain Knowledge	100	1 Hour	100

The indicative syllabus for the Domain Knowledge component of the Written Examination is as follows;

- 1. Financial Accounting:** Basic Accounting concepts, Principals and assumptions, Types of Accounts and their rules, Process of accounts, Capitals and Revenue Accounts, Accounts Books and Trial Balance, Balance sheet, Income and Expenditure, Receipt and Payment, Financial Accounting Standards: Common Format of Accounts for Higher Educational Institutions. Financial Accounting Methods/ Audit / Tally & Accounting related Software, Financial Management related to Institution like University, e-samarth Finance and Accounting modules, etc.
- 2. Auditing:** Audit & basic elements: Characteristics, Objectives, Types, Advantages. Internal Control, Investigation, Internal Audit, Vouching: Meaning, Objectives, Types. Valuation of Assets and Liabilities, Duties and Responsibility of an Auditor, Appointment of an Auditor, Auditor's Report & Certificate, Tax Audit, Cost Audit.

3. **Goods and Services Tax & Income Tax:** GST Concept and GST Laws: Constitutional aspect, salient features of GST, Benefits of GST, Overview of GST Acts. Income Tax Act: Basic concept, Definitions in Indian Income Tax Act-1961, exempted incomes, Residential Status, computation of taxable income under various heads, Deduction and Reliefs, computation of taxable income of individuals and firms, deduction of tax, filing of returns, different types of assessment; defaults and penalties, Tax planning, tax evasion and tax avoidance.
4. **Account/ Financial Administration:** Monetary and Fiscal policies, Public Debt, Budget-types and forms; Budgetary process; Financial accountability; Public accounts and audit, budget as a political instrument; Parliamentary Control of Public Instrument; Parliamentary Control of Public Expenditure; Role of finance ministry in monetary and fiscal area.
5. **CCS (Pension Rules) 2021, CCS (Commutation of Pension Rules, 1981) & National Pension System**
6. **General Financial Rules 2017** as amended from time to time. Procurement of goods and services through GeM Portal. CPPP manuals for procurement-Goods/Services/Works.
7. **Funds remittance through PFMS.**
8. **Medical Attendance Rules 1944 & CGHS Rules**
9. **Fundamental Rules and Supplementary Rules.**
10. **Provident Funds Rules.**
11. **Payment of Gratuity Act 1972 as amended from time to time.**

All other terms and conditions of the original advertisement shall remain unchanged.

This issues with the approval of the Competent Authority.

Sd-
Registrar