

WORKS (MES) AND STORES

(AGP SECTOR)

100 Marks

(Two separate sessions for Theory & Application Paper)

AIM

To acquaint candidates with Accounting of Specialized Branches to Defence Audit Branch, nomenclature and classification of transactions under Major Head CO25 Revenue, Debt and Remittance Head and Budgeting

SPECIFICATION GRID

Syllabus Contents Area		Weight age
1.	Accounts in MES	40
2.	Stores Accounts	40
3.	Code of classification, Revenue, Debt and Remittance Heads & Budgeting	20
Total		100

Syllabus Contents

1. Accounting in Military Engineering Services

Duties of officers, Sanctions, Tenders and contracts, Financial and constructional accounts, Bills and vouchers, Cash account, Revenues, Stores, Workshop, Completion reports, Contractor's Ledger.

2. Store Accounting

Accounting in supply and store depots/unit and formations, Trading accounts of manufacturing establishments, Local and central stores purchase and issues, Bills and vouchers, Evaluation and accounts of stores, Losses and disposal of unserviceable stores, Store verification, accounting in ordnance, ammunition, engineering and medical stores depots and military farms.

Recommended Books:

M.E.S Regulations

MES Local Audit Manual

Army Regulations Quarters and Rents

FR Parts I&II (Portions relating to MES and Stores)

MES Unit Accountant's Manual

Store Accounting Instructions

LAOs Hand Book Part-I and II

Military Audit Code

Current Orders in A.Is (P) PAOs (pertaining to MES stores accounting)

Manual and Procedure Codes (portion relating to detailed audit and accounts procedure pertaining to works and stores)

RAP Rules (Sections pertaining to stores only)

Factory Accounting Rules

3. (i) Code of classification & Revenue, Debt and Reserve (Mark 10)

(a) Major Head-CO25

CO2501-20 Defence Service (Effective)	(Receipts)
CO2521-30 Defence Service (Non Effective)	(Receipts)
FO21101 Defence Service (Effective)	(Charges)
FO21201 Defence Service (Non Effective)	(Charges)
Defence Capital Account (Met From Revenue)	(Charges)

(b) Revenue, Debt and Remittance Heads

3. (ii) Budgeting (Marks 10)

Budget Estimates, Revised Estimates Assignment, watch over drawings against assignments, Transfer of a control over Expenditure and re-appropriation.

Recommended Books

Classification Code List (Defence Services) and pamphlet

Debt and Remittance Heads with Code Numbers "Revised Edition" 2008 by MAG

Financial Regulations (Army and Air Force) Vol-I Chapter 4

Financial Regulations (Navy) relevant chapter

Military Accounts Codes Chapter 19 and 20

System of Financial Control and Budgeting