

F.No. 20-1/88-E-II(Vol-V)/9484  
National Council of Educational Research and Training  
Sri Aurobindo Marg, New Delhi-110016  
(Recruitment Section – II)

Dated:- 13<sup>th</sup> May, 2026

NOTIFICATION

It is hereby notified that the **Scheme & Syllabus for the post of Junior Accountant under LDCE Quota** has been **revised** and the same is attached herewith for information of all concerned employees of the Council.

This issues with the approval of the Competent Authority.

Deputy Secretary/R-II

A handwritten signature in blue ink, followed by the date "13-5-26" written below it.

A handwritten signature in blue ink, followed by the date "12/5/26" written below it.  
Under Secretary/R-II  
NCERT, New Delhi

Head/PRD, CIET (with the request to upload on NCERT website).

**REVISED SCHEME AND SYLLABUS FOR THE POST OF JUNIOR ACCOUNTANT**  
**UNDER LDCE QUOTA**

**SYLLABUS (Detailed Syllabus is attached in “Annexure – I”)**

Name of the Paper	Type of Paper	Marks	Hours	Remarks	
Accountancy and Rules & Regulation (Practical)	Paper-1	Part-A (with books)	70 Marks	1 Hr.	15 minutes gap is to be given to distribute answer sheets for Part B after completion of maximum time given for Part A.
		Part-B (without books)	130 Marks	2 Hrs.	
Rules and Regulation (Theory)	Paper-2 (without books)	100 Marks	2 Hrs.	--	
Language Competency, NCERT Rules and Regulations and Skill Test (Excel + Tally)	Paper-3	Part-A (without books)	150 Marks	2 Hrs.	30 minutes gap is to be given between Part-A & Part-B.
		Part-B	50 Marks	1 Hr.	

**SCHEME**


- 1 The minimum qualifying marks for each paper shall be 40%. However, in the case of SC and ST candidate, the qualifying marks for each paper will be 30%.
- 2 All those candidates who qualify any of the three papers by securing 60% marks in each paper (50% marks for SC/ST) shall be given exemption from re-appearing in the said paper(s) at the subsequent examination.
- 3 Those who appear for improvement in any exempted paper, higher of the two marks secured will be considered only for those papers where exemption have been granted
- 4 A select list for the post of Junior Accountant will be prepared in order of merit on the basis of marks obtained. Only such candidates who qualify all the three paper at the prescribed standard shall be included in the select list/panel irrespective of the number of attempts made at the examination. However, such candidates who qualify the all/remaining papers at the later examination shall be placed below those candidates whose name already appear in the earlier select list/panel.
- 5 Applications will be invited online only.
- 6 The outstation candidates appearing in the written examination will be paid TA as per rule for the first two attempts only. However, the number of attempts by the candidate for the purpose of TA reimbursement will be ascertained on the basis of number of times applied, found eligible & Admit Card issued for the post, irrespective of whether he/she appears for examination or not or withdraw his application before examination.

  
12/5/26

**Annexure – I**


<b>Detailed Syllabus</b>			
<b>Paper 1</b>			
<b>Parts</b>	<b>Syllabus Content</b>	<b>Details</b>	<b>Marks</b>
<b>Part-A (with books)</b>	FR/SR Practical (with books)*	1. Pay Fixation as per Seventh CPC 2. TA Rules 3. Pension (Simple Calculations on Qualifying Service, Gratuity and Pension Calculation) 4. Leave Rules (Calculations)	70
<b>Part-B (without books)</b>	Financial statements	1. Preparation of Receipts and Payment account 2. Preparation of Income and Expenditure account 3. Preparation of Balance Sheet	40
	Bank Reconciliation Statement	Simple computations with given adjustments only	20
	Taxation	Income Tax provisions and slabs for current AY and Computation of Income Tax on Salary.	30  (20 marks Numerical and 10 marks Theory)
MCQs based on Syllabus Content			40
<b>Total Marks: 200</b>			
<b>*Note: Only Swami Compilation/Prescribed Reference Books are allowed for with book paper i.e. Part-A.</b>			

<b>Detailed Syllabus</b>		
<b>Paper II (without books)</b>		
<b>Syllabus Content</b>	<b>Details</b>	<b>Marks</b>
FR/SR	1. Pay Rules 2. Central Services Medical Attendance (CSMA) Rules 3. LTC Rules 4. Leave Rules 5. CEA 6. Foreign service 7. Joining Time	40
Auditing	1. Internal check and Internal audit 2. Constitutional provisions under Article 148 to 151 of Indian Constitution	20
Goods and Services Tax	Theory only	10
Budgeting	Preparation of Cash Budget	10
MCQs based on Syllabus Content		20
<b>Total Marks: 100</b>		

  
 12/5/26

<b>Detailed Syllabus</b>			
<b>Paper III</b>			
<b>Parts</b>	<b>Syllabus Content</b>	<b>Details</b>	<b>Marks</b>
<b>Part-A (without books)</b>	Language Skills(English/Hindi)  (This Section of the paper is to attempted either in English or in Hindi language)	1. Noting/Drafting 2. Preparing Circular, Office Memorandum, DO, Office Order ( <b>any one</b> ) 3. Letter writing/Précis writing ( <b>any one</b> ) 4. Comprehension Passage	50
	General English	1. Idioms & Phrases 2. Sentence Correction 3. Grammar Aptitude 4. Antonyms/Synonyms etc.	40
	NCERT rules and regulations  (This Section of the paper is to attempted either in English or in Hindi language)	--	20
		MCQs based on Syllabus Content	40
<b>Part-B</b>	Skill Test (Excel + Tally)	As decided by the Controller of Examination	50
			<b>Total Marks: 200</b>

**Note:-** The papers may be attempted either in English or Hindi except General English & Skill Test.

  
12/5/26