

APPENDIX III

APPENDIX III

(Referred to in Appendix II)

Rules for the public examination qualifying for admission to the establishment of divisional accountants

1. No one will be eligible for admission to the establishment of divisional accountants until he passes an examination in the following subjects, held under the orders of the Auditor General:

Subjects	Full marks	Minimum pass marks
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, etc.)	100	50
Essay writing	100	50
Arithmetic (the whole)	240	160
Elementary Geometry	50	25
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50

A candidate must also obtain 500 marks in the aggregate, *i.e.*, two-thirds of the total marks, in order to pass the examination.

NOTE.—This examination is conducted by a single examining body, *viz.*, the Bengal Engineering College, Sibpur.

2. The following are exceptions to this rule:

(a) Clerks who have passed the Subordinate Accounts Service examination under the (new) rules laid down in section IV of appendix 4 to the Audit Code.

(b) Persons who have passed the Higher Certificate Examination in Book-keeping and Accountancy of the London Chamber of Commerce or the Government Diploma Examination in Accountancy, with or without qualifying themselves to hold the diploma itself or the Bachelor of Commerce Examination of the Lucknow University in the first or second division with Accountancy as their special subject and hold a certificate of having passed the High School Examination of an Indian University or any other examination of a similar standard of general education are eligible for appointment as Divisional Accountants without further examination.

APPENDIX III

(c) Persons who have passed in both the examinations named

(1) The Commercial Diploma Examination of the Board of High School and Intermediate Examinations, United Provinces, or any similar *examination held by any other Indian University which is declared by the University authorities concerned to be of the same standard.

(2) The High School Examination of the Board of High School and Intermediate Examinations United Provinces or any other University examination which is declared by the University authorities concerned to be of the same standard as the High School Examination. B. Com. Examination of the Punjab University.

in the margin, and have obtained a minimum of 50 per cent. of full marks in each of the three subjects named below and two-thirds of the aggregate mark for the three subjects, are eligible for appointment to the Divisional Accountants' Service without further examination.

*The following examinations have been declared to be of the same standard as the Commercial Diploma Examination of the Allahabad University.

The Bachelor of Commerce Examination of the Calcutta University.

The Bachelor of Commerce Examination of the Dacca University.

The Bachelor of Commerce Examination of the Bombay University.

Commercial Diploma Examination of the Punjab University.

Second year Post Matriculation clerical examination of the Education Department, Punjab, with Accountancy as the special subject.

Second year Commercial and Advanced clerical examination of the Education Department, Delhi, with Accountancy as the special subject.

The Bachelor of Commerce Examination of the Agra University.

"The Bachelor of Arts Examination with Higher Accountancy, Auditing and Mercantile Law of the Delhi University.

1. Book-keeping and Accountancy of the Commercial Diploma Examination, or examination in Book-keeping of any other Indian University which the University authorities concerned declare to be of the same standard as that of the Board of High School and Intermediate Examinations, United Provinces.

2. English—

3. Mathematics—

} of the High School or other equivalent examination.

(d) A graduate of an Indian University may be exempted by the Principal Auditor from the examination except in book-keeping if the latter is satisfied that the candidate is an accurate and quick arithmetician.

3. This examination is held during the second whole week of January, at the Bengal College of Engineering, Sibpur, and at the offices of the Accountants General, Madras, Bombay, Bihar and Orissa (Ranchi), United Provinces (Allahabad), Punjab (Lahore), Burma (Rangoon) and Central Provinces (Nagpur), the Comptroller, Assam (Shillong), and N.W. Frontier Province (Peshawar Cantonment), the Accountant General, Central Revenues, Delhi.

4. Other centres of examination may be fixed by Accountants General provided that the number of candidates is sufficiently large and suitable arrangements can be made for the conduct of the examination under the supervision of a gazetted officer.

APPENDIX III

5. Only candidates whose age does not exceed 24 years on January 1, of the year in which the examination is held are eligible, but persons holding permanent pensionable appointments in government service may be permitted to undergo the examination up to the age of 29 years.

NOTE 1.—Candidates holding permanent pensionable posts under the Kashmir and Bikaner States and whose age exceeds 24 years will be admitted to the examination on the condition that they will not be eligible for appointment as divisional accountants under Government.

NOTE 2.—An application for exemption from the prescribed age limit should be submitted by the candidate to the Auditor General through the Accountant General of this province.

6. A candidate if residing in a Governor's Province, will apply to the Accountant General of his province and, if residing elsewhere, to the Accountant General, Central Revenues, Delhi, stating the centre at which he wishes to be examined and enclosing a fee of Rs.12 and the following certificates and a registration form :

(i) Certificate of good character signed by the candidate's immediate official superior, by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed or to whom he may be well known. This certificate must have special reference to the two years immediately preceding the date of the application and this should be specifically mentioned in the certificate.

(ii) A duly verified statement of age, *e.g.*, a baptismal certificate, a birth certificate, an affidavit signed by the guardian or a relative of the candidate before a Magistrate, or an attested extract from the service book if the candidate is already in government employ.

The application, which should be written by the candidate in his own handwriting, and the certificates in original (which will not be returned) should be submitted so as to reach the office of the Accountant General (or the Accountant General, Central Revenues) not later than November 15, preceding the date fixed for the examination.

A certificate to the effect that the application is in the handwriting of the candidate should be endorsed on the application by the person in whose presence the candidate's thumb-impression is taken in connexion with item (9) of the registration form referred to in rule 7.

A graduate candidate for examination in Book-keeping only under paragraph 2 (d) above will also be required to pay the full fee of Rs. 12.

NOTE 1.—Candidates residing in the Kashmir and Bikaner States should apply to the Accountant General of their respective States, who will forward direct to the Principal, Bengal Engineering College, Sibpur, the statement mentioned in Rule 9 below.

NOTE 2.—The Accountant General, Posts and Telegraphs, exercises the same powers as Civil Accountants General do, in respect of candidates appearing from the Posts and Telegraphs Department. These should submit their applications through the Accountant General, Posts and Telegraphs.

APPENDIX III

7. The Registration Form should set forth the following particulars:

- (1) Name of candidate (in full) including Christian or personal names (to be written in capitals).
- (2) Father's name (in full).
- (3) Nationality or class (European, Anglo-Indian or Indian).
- (4) (For Indian candidates only) caste or tribe.
- (5) Date of birth.
- (6) Examinations passed, with dates.
- (7) Signature of candidate.
- (8) Present address to which all communications will be forwarded.
- (9) Thumb-mark of candidate's left hand, to be made in the presence of a well-known responsible person who knows the candidate.

NOTE—A candidate already in government service should in like manner, submit his application through his immediate official superior with a certificate that he is holding a permanent pensionable post, if his age exceeds 24 years.

8. Applications which do not satisfy the requirements of the foregoing rules should be rejected without entering into further correspondence with the candidates. Other applications will be considered on their merits by the Accountant General whose decision as to whether or not the candidate should be allowed to appear for the examination will be final.

9. By December 1, preceding the date fixed for the examination, the Accountant General should forward to the Principal of the Bengal Engineering College, Sibpur, for registration a statement showing in respect of accepted candidates only, their names, dates of birth, addresses and the centres where they are to be examined. This statement should be supported by the accepted candidates registration forms duly signed by the Accountant General in token of acceptance, which should be carefully preserved by the Principal.

10. Simultaneously each candidate should be informed whether or not his application has been accepted.

11. The fees of rejected candidates should be returned to them by postal money order at their cost, and those of accepted candidates should be remitted in consolidated sums to the Accountant General, Bengal, by means of Remittance Transfer Receipts together with a covering letter containing the names of the candidates.

1. If there is only one accepted candidate and the amount to be remitted is thus less than the minimum amount for which a Remittance Transfer Receipt can be issued the amount may be remitted to the Accountant General, Bengal, by money order, at Government expense.

12. As each examination is complete in itself, a candidate who has failed in an examination and presents himself for an examination on a subsequent occasion, must undergo the full examination and furnish a fresh fee with fresh certificates and registration form. If from any cause the candidate fails to appear for the examination the fee paid will not

APPENDIX III

be refunded, nor will it be placed to his credit for any subsequent examination.

13. Examination papers for registered candidates only will be sent by the Principal to the officers conducting the examination in time for the fixed dates.

14. The examination will be held at all the centres simultaneously under the supervision of gazetted officers on the dates and at the hours fixed by the Principal, which should be communicated by the Principal direct to the registered address of each accepted candidate by registered post.

15. The result of the examination will be declared by the Principal within three months after the examination and communicated direct to each examinee, showing only the marks gained by him in each subject and the order of standing in the case of successful candidates. A few printed copies of the complete results of successful candidates only, showing (1) order of merit, (2) name (in full), (3) father's name, (4) date of birth, (5) examinations passed, (6) marks gained in each subject and in the aggregate, and (7) address, should be forwarded to each Accountant General to enable him to maintain lists of passed candidates.

16. It must be distinctly understood that the passing of this examination does not give any claim to appointment as a divisional accountant, and that applications for appointment should not be addressed to the Principal. The passing of this examination is a necessary qualification, but the establishment of divisional accountants is mainly recruited by selection from amongst qualified clerks actually employed on accounts duties in the divisional and sub-divisional offices of the Public Works Department or in civil audit offices. A small number of graduates of Indian universities and other persons of superior and special qualifications who may have passed this public examination, may however be appointed direct by the Accountant General, *vide* paragraph 4 of appendix 2.

17. These rules may at any time be amended or revised by the Auditor General who reserves to himself the power to grant exemptions from this public examination in very special cases. No general revision of the rules affecting the subjects of the examination or the necessary qualifications of candidates will be enforced until three years have elapsed since the date of such revision.

NOTE 1.—Application for these rules should be made to the Accountant General of the Presidency or Province in which the candidate lives.

NOTE 2.—The question papers of previous years may be obtained from the Officer-in-charge of the Book Depot, Writer's Buildings, Calcutta, on pre-payment of the cost. For prices the application should be made to him.

NOTE 3.—All communications to the Bengal Engineering College should be addressed to the Principal, Bengal Engineering College, Botanic Garden, P. O. Howrah.

NOTE 4.—All applications in connection with exemption should be addressed to the Accountant General concerned and not to the Principal, Bengal Engineering College.

NOTE 5.—The Principal, Bengal Engineering College, cannot correspond with candidates who are dissatisfied with the marks awarded to them. Letters received by him on this subject will not be replied to.