

APPENDIX 3.

(Referred to in Appendix 2)

Rules for the Public Examination qualifying for admission to the establishment of Divisional Accounts.

1. No one will be eligible for admission to the establishment of Divisional Accounts until he passed an examination in the following subjects held under the orders of the Auditor-General :—

Subject.	Full marks.	Minimum passing marks.
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, etc.)	100	50
Essay Writing	100	50
Arithmetic (the whole)	24	160
Elementary Geometry	50	25
Mensuration (the whole)	6	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.

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

2. The following are exceptions to this rules—

(a) Clerks who have passed the Subordinate Accounts Service Examination under the (new) rules laid down in section IV of the 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, and hold a certificate of having passed

the Matriculation 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.

- (c) Persons who have passed in both the examinations named 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 marks for the three subjects, are eligible for appointment to the Divisional Accountant's Service without further examination :—

- (1) The Intermediate Examination in Commerce of the Board of High School and Intermediate Education, 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 Matriculation or the School-Leaving Certification Examination of the Allahabad University, or any other University Examination which is declared by the University authorities concerned to be of the same standard as the Matriculation Examination of the Allahabad University.

(1) Book keeping and Accountancy of the Intermediate Examination Commence of the Board of High School and Intermediate Education, United Provinces 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 Allahabad University.

- (2) English of the Matriculation or other equivalent examination.
- (3) Mathematics

(a) A graduate of an Indian University may be exempted by the Accountant-General of the Province from the examination except in book-keeping, if the latter is satisfied that the candidate is an accurate and quick arithmetician. He must obtain two-thirds of the full marks in Book-keeping (i.e. 67 out of 100 marks) before he is declared to have passed the examination.

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 (Ranchi), United Provinces

* The following examinations have been declared to be of the same standard as the Intermediate Examination in Commerce of the Board of High School and Intermediate Examination, United Provinces :—

Commercial Diploma Examination of the Punjab University.

Second year Post Matriculation Clerical Examination of the Educational Department, Punjab, with Accountancy as the special subject.

The Bachelor of Commerce Examination of the Dacca University.

The Bachelor of Commerce Examination of the Calcutta University.

Second Year Commercial and Advanced Clerical Examination of the Educational Department, Delhi with Accountancy as special subject.

The Bachelor of Commerce Examination for the Bombay University.

B.Com. Examination of the Punjab University.

The Bachelor of Commerce Examination of the Agra University.

The Bachelor of Commerce Examination of the Lucknow University.

(Allahabad), Punjab (Lahore), Burma (Rangoon), and Central Provinces (Nagpur), the Controllers, Assam (Shillong), North West Frontier Province (Peshawar Cantonment) and Sind (Karachi) and the Accountant-General, Control 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.

5. Only candidates whose age does not exceed 24 years on the first January 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 post under the Kashmir, Bikaner and Bhagalpur 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 his province.

NOTE 3.—The higher age-limit of 20 years prescribed in this rule is applicable also to persons holding permanent posts to which Contributory Provident Fund Rules apply.

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, 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) A 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 dates 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 concerned not later than the 15th November 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 the respective States, who will forward direct to the Principal, Bengal Engineering College, Sibpur, the statement mentioned in the rule 9 below.

NOTE 2.—The Accountant-General, Post and Telegraphs, exercise the same powers as Civil Accountant-General do in respect of candidates appearing from the Post and Telegraphs Department. These should submit their application through the Accountant-General, post and Telegraphs.

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) Examination passed with dates.
- (7) Signature of candidates.
- (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 this 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 the 1st December 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 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 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 results 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 Civil 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 Accountant 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 or 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 give 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, Writers' Buildings, Calcutta, on prepayment of the cost. For price, the application should be made to him.

NOTE 3.—All communications to the Bengal Engineering College shall 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.