

CHAPTER VII

DIVISIONAL ACCOUNTANTS

7. ORGANISATION

7.1 the Divisional accountants are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Accountant General. This cadre is intended to provide trained Accountants for public works divisions or other independent executive charge.

Note: In Jammu & Kashmir, Karnataka and Andhra Pradesh, the cadre of Divisional Accountants is administered by the respective state Governments. In Sikkim there is no separate cadre of Divisional Accountants. Accordingly, the instructions contained in the succeeding paragraphs of this chapter will not be applicable to them.

Recruitment

The Recruitment to the post of divisional accountant is regulated by the Indian Audit & Accounts Department (Divisional accountants) recruitment rules, 1988 subject to such exceptions as may have been authorized by the Comptroller & Auditor General. Recruitment to the cadre of Divisional Accountants is made by the Accountant General by selection from the following three sources through a competitive and qualifying test called the initial recruitment examination for Divisional Accountants:

- (1) Public works Department accounts Clerks.
- (2) Accountants and clerks of A&E office and Auditor of the Audit office.
- (3) Direct Recruitment

7.2.1 The rules for initial recruitment examination are given in Annexure I to this Chapter

Note: It is desirable that persons should be employed as Divisional Accountants reasonably soon after finishing their period of probation (paragraph 7.6) the

Accountant General should, therefore, see that the number of persons selected is approximately equal to the number of vacancies excepted about the end of their probationary periods.

7.3 Appointment to the cadre of Divisional Accountants from whatever source, is treated as direct recruitment for the purpose of orders issued from time to time regarding the reservation of vacancies in favor of the Scheduled Caste and Scheduled Tribes and the Accountant General is personally responsible for seeing that these appointments conform to the relative orders.

7.4 It is a specific condition of the appointment that Divisional Accountants are liable for service anywhere within the jurisdiction of the state(s) whose cadre is controlled by the Accountant General concerned including his own office.

7.5 Every person appointed to the cadre of Divisional Accountants will be upon probation for a period of two years. The conformation of the Divisional Accountants will be governed by the provision of paragraph 7.12 Recruits from sources (1) and (2) will be reverted in case they are found unsuitable during the period of their training. If a direct recruit fails to pass the Divisional Accountants Grade Examination within the period of probation, offered appointment as Accountant in the A&E office against a vacancy if any.

Explanation: The periods of probation may be extended by competent authority and the case of recruits from sources (1) and (2) If an Accountant General holds for them under paragraph 7.8 the Divisional Accountants Grade examination only once in a year instead of twice, to give candidates three normal chances, The Accountant General may also, for special reasons curtail the period of probation to the extent necessary.

Note: When a person after passing the Divisional Accountants Grade Examination is placed in independent charge of the accounts of a Division he should draw pay in the regular scale of pay of Divisional Accountants that is, his pay as a probationers should be limited to so much of the probationary period,

during which the person is not placed in full charge of a Divisional Accountants work.

7.8 Candidates Recruited from sources (1) and (2) who pass the Divisional Accountants Grade Examination (paragraph 7.8) are placed on a waiting list but allowed to retain their liens on their substantive appointments till they are confirmed in the Divisional Accountants cadre. Their relative seniority will be determined with reference to the date of their passing the Divisional Accountants Grade Examination. The Divisional Accountants who pass the same Divisional Accountants Grade Examination will be senior to all Divisional Accountants who pass in the subsequent examinations. The inter-se seniority of Divisional Accountants who pass the same examination will be decided on the basis of the marks obtained by them in the aggregate in the Divisional Accountants Grade Examination. Among those obtaining identical marks in aggregate. Those obtaining higher marks in the paper 'public works Accounts' will rank senior. In the case of tie in the latter paper. The marks obtained in the 'Public works accounts' paper will include the two papers on the subject (vide para 1 of Annexure II).

Practical Training

7.7 (i) Every the Divisional Accountants on the probations should irrespective of his prior experience, if any undergo course of practical training in the A&E office /Divisional and sub- divisional offices or both as indicated below.

(ii) The period of training of selected will not be less than six months and not more than twenty four months during which they will have at least two opportunities of passing the Divisional Accountants Grade Examination .the actual period will depend on the progress made by them and will be decided by the Accountant General in each case.

During the period of training in the A&E office, the Divisional office clerks should have opportunities not only for training in the works Accounts wing of the

A&E but also in such other sections of the A&E office as will help them in preparing for the section officers grade Examination if they should desire to appear in it after they have passed the divisional Accountants Grade examination and become eligible to appear under the rules. The Audit & accounts office candidates should be given training in the public works Divisional and sub-divisional offices. Recruits from either r of the above mentioned categories would be eligible to appear in the Divisional Accountants Grade Examination only after a training of at least 6 months. However, if the progress of a recruit from either source a disclosed by his work during the first 6 months of his training is not satisfactory, he will be reverted to his original office.

(iii) The Direct recruits will undergo a course of training both in the Divisional and Sub-divisional offices and in the works wing and other sections of the A&E office. In their case the period of training will be two years. They will be allowed to appear in the Divisional Accountants Grade Examination only after a training of at least one year

(iv) The Senior Deputy Accountant General /deputy accountant General (works) should be entrusted with the task of regulating and supervising this course of practical training, and subject to the instructions laid down in clauses (ii) and (iii) above and subject to such details and variations as the Accountants General any order, the training should consist of actual experience of Divisional offices and the works Accounting of the A&E office and of a through practical knowledge of the progress of compilation of divisional and sub-divisional + accounts. The Senior Deputy Accountant General /deputy accountant General (works) should require to be submitted to him monthly, a diary of the work done and of the progress made by the probationer in the several practical aspects of his training.

Note: The Accountant general may at his discretion, condone any deficiency in the minimum period of training required to be undergone before one can appear at the Divisional Accountants Grade Examination, up to a limit not exceeding two

months, subject to the condition S that (i) the progress of training undergone is, in the opinion of The Accountant general satisfactory and (ii) the deficiency in the period of training is made up after taking the Divisional Accountants Grade Examination. The candidates should not be posted as Divisional Accountants till the minimum period of training is completed.

7.8 A departmental examination called the Divisional Accountants Grade Examination shall be held twice a year by the Accountant General in the month of March and September. The results of examinations conducted in the month of September should be declared before the SOGE examination to be held in the month of November so that such of the persons taking part II of the Section Officers (Accounts) grade examination in November of that year may be exempted from appearance in Public Works Accounts theory paper in case they pass the Divisional Accountants Grade Examination.

7.9 The syllabus and the rules for the examination are detailed in Annexure-II of this chapter.

7.10 The passing of the 'Divisional Accountants Grade Examination' is one of the necessary qualifications for a person to be appointed as Divisional Accountant [vide (b) of paragraph 7.12] but it does not give him a claim to be so appointed.

7.11 The conditions requiring the passing of the examination in the regional language that apply to subordinates in the Public Works Department apply equally to Divisional Accountants also.

Confirmation

7.12 All appointments to the Divisional Accountants cadre are made by selection through the Initial Recruitment Examination for Divisional Accountants and confirmation in that cadre is subject to a candidate fulfilling the following conditions.

- (a) that he has his credit-
- (i) 18 months experience in the Accounts work of Divisional or sub-divisional offices.
 - (ii) 6 months experience in the Works Accounts wing of the A&E office.
 - (iii) 12 months continuous service on probation as Divisional Accountant provided the Accountant General may, for special reasons relax any of these conditions.
- (b) that he has passed the Divisional Accountants Grade Examination prescribed in paragraph 7.8, and
- (c) that the Accountant General is satisfied that the probationer is competent to hold- independent charge of the Accounts of a division, and considers him (from reports received from the Executive Engineers) fit to hold the position of the senior member of the office establishment of a Divisional Office.

Annual Increments

7.13 The Accountant General is the authority competent to allow the annual increment to Divisional Accountants on the time scale of pay. His approval may be assumed unless an order withholding the increment has actually been received.

Efficiency Bar

7.14 Procedure and guidelines to be followed in the matter of crossing of E.B. by government servants laid down in para 10.6 will apply mutatis mutandis in the case of Divisional Accountants. They should be tried in heavy Public Works Divisions before allowing them to cross the bar.

7.15 Divisional Accountants when attached to the Accountant General's Office are liable to perform their duties without claim for any special or enhanced pay.

Confidential reports

7.16 The Accountants General having the cadre of Divisional Accountants is responsible for maintaining the Confidential Reports of the Divisional Accountants but as these Accountants work largely under the immediate supervision of the Public Works Department Officers, each Divisional Officer (Executive Engineer) will write an annual Confidential Report in Form No. 10 on the work and conduct of Divisional Accounts Officer / Divisional Accountant working under him and forward it confidentially by name to the Senior Deputy Accountant General / Deputy Accountant General controlling the cadre of Divisional Accountants.

7.16.1 The Senior Deputy Accountant General /Deputy Accountant General should cause distribution of the blank Confidential Report Forms to the Divisional Accountants by 20th March for writing self appraisal and submission to their Executive Engineers by 15th April. As soon as they fill up their self appraisal and furnish the Confidential Report Form to the Executive Engineers, the Divisional Accountants concerned should inform the Accountant General's office to enable the concerned Accountant General's office to monitor receipt of the report from the Executive Engineers at the earliest. Divisional Accountants should also fill up self-appraisal and send to the Executive Engineers immediately on their transfer as well as transfer of the concerned Executive Engineers.

7.16.2 The Executive Engineer being reporting officer in respect of Divisional Accountant shall, in the beginning of the year assign targets to each of the officers with respect of whom he is to report upon. In the case of an officer taking up a new post in the course of the reporting year, such targets/goals shall be set at the time of assumption of the new charge, The targets should be clearly known and understood by both the officers reported upon and reporting officer concerned, while fixing targets, priority should be assigned item-wise, taking into

consideration the nature and the areas of the work and any special features that may be specific to the nature or the areas of work of the officer to be reported upon. The reporting officer should at regular intervals review the performance and take corrective steps by ways of advice etc. It should be endeavour of each appraiser to present the truest possible picture of the appraisee in regard to his/her performance, conduct, behavior and potential. Assessment should be confined to the appraisee's performance during the period of report only, The instructions contained at the end of the Confidential Report form should be carefully gone through before writing the Confidential Report by the reporting /reviewing officers.

7.16.3 If there are any adverse entries by the Executive Engineers/Divisional Officers in the Confidential Reports of the Divisional Accountants, they should be communicated to them immediately after the reports are signed by the Senior Deputy Accountant general /Deputy accountant General who is concerned with the administration of the cadre of Divisional Accountants as reviewing officer. When any representation against adverse entries is received it should be examined in consultation with the Executive Engineer/Divisional Officer concerned who is the reporting officer At that time the reviewing officer can also have an independent judgement with reference to information , if any , available with him and also where necessary consult the records, if any, available on the working of the Division as revealed in the relevant Inspection Report that may be available with the concerned Senior Deputy Accountant General (Works) in the Audit Office.

7.17 The Inspecting Officer inspecting the accounts of the Division should also submit to the Accountant General (A&E) through the Accountant General (Audit) a Confidential Report written in his own handwriting on the work and conduct of the Divisional Accountants /Divisional Accounts Officers covering the areas mentioned in columns A.2 and A.3 of Part-III only of Form No. 10 as judged mainly by the quality of the work inspected by him. This report should mention inter alia how far the Divisional Accountant / Divisional Accounts Officer keeps

himself posted with the relevant rules and procedures relating to audit and accounts and has his personal copies of the codes and other books of reference corrected up-to-date.

7.17.1 The Divisional Accountant is himself responsible for drawing the attention of the Divisional Officer/Executive Engineer in writing to the provisions of the above as this Manual is not one of the official publications of the Public Works Department.

7.17.2 The Senior Deputy Accountant General/Accountant General concerned will bring to the notice of the Accountant general periodically good and bad reports of the Divisional Accountants.

7.18 A Confidential Report on Clerks of the Divisions who have applied for appointments under the Accountant General may also be prepared by the Inspecting Officer, if so desired by the Accountant General.

Postings

7.19 Posting of Divisional Accountants to divisions are ordered by the Senior Deputy Accountant General /Deputy Accountant General (Works) acting under the general control of the Accountant General. Except in individual cases where a qualified Divisional Accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the cadre of Divisional Accountants may be posted to a division. Postings should also be designed to provide for a trained Accountant for each divisional office and, in particular, for an experienced Senior Divisional Accountant to new construction divisions or the divisions, the accounts of which are either heavy or of a peculiar nature .

7.20 Subject, as far as is practicable, to the expressed wishes of the Superintending Engineer, transfers of Divisional Accountants from one divisional office to another are made by the Accountant General at his discretion.

7.21 When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the divisions. The relieving Accountant should examine it and forward it promptly with his remarks to the Accountant General through the Divisional Officer who will record such observations, as he may consider necessary.

Cadre Composition

7.22 The cadre composition of Divisional Accountants is as follows:

- | | | |
|-------|---|-----|
| (i) | Divisional Accountants (ordinary grade) | 50% |
| (ii) | Divisional Accounts Officers Grade II (Non Gazetted) | 30% |
| (iii) | Divisional Accounts Officers Grade I (Group B Gazetted) | 20% |

7.22.1 Appointment to the above-mentioned posts is to be done in accordance with the Recruitment Rules incorporated in Vol.III.

Note 1: The Percentage of posts in selection grade Divisional Accounts Officer Grade II (Non-Gazetted) and Divisional Accounts Officers Grade I (Group B Gazetted) will be worked out on the total number of regular posts of Divisional Accountants excluding seasonal and casual posts in existence on 1st July every year.

Note 2: The Posts in the higher grades of Divisional Accounts Officers Grade II (Non-Gazetted) and Divisional Accounts Officers Grade I (Group 'B' Gazetted) should be identified by the Accountant General keeping in view the well defined criteria such as volume of expenditure etc. laid down by the Comptroller and Auditor General of India.

Note 3: Vacancies in the cadre of Divisional Accounts Officer Grade I (Group 'B' Gazetted) due to non availability of eligible Accounts officers Grade II (Non-Gazetted) may be operated temporarily at the level of Divisional Accounts

Officer Grade II by appointing excess Divisional Accounts Officers Grade II over 30%, if eligible ordinary grade Divisional Accountants are available for promotion to the Divisional Accounts Officer Grade II till such time the Divisional Accounts Officer Grade II become eligible for promotion as Divisional Accounts Officer Grade I (Group B Gazetted) and the cadre composition at the prescribed percentage is reached in due course. The total posts in the two higher grades of Divisional Accountant officer Grade II and Divisional Accounts Officer Grade I should not exceed 50%.

Note 4: Divisional Accountants promoted to the higher Grades are normally to be entrusted with charges, which are heavier, more important and responsible than those entrusted to the other Divisional Accountants.

7.23 Appointment to the post of Section Officer

The ordinary grade Divisional Accountants and Divisional Accounts Officer Grade-II (Non-Gazetted) on passing the Section Officers Grade Examination Part-II are eligible for appointment to the posts of Section Officers as per recruitment rules for these posts.

Note: The ordinary grade Divisional Accountants on passing the Section Officers Grade Examination Part II will be allowed to draw special pay of Rs.40 p.m. from the date following the last date on which the examination ends. Divisional Accounts Officers Grade II who have passed Section Officers Grade Examination will have to seek reversion in writing to the post of Divisional Accountant (Rs.1400-2600) at the time of their promotion as Section Officer in the A&E offices in the scale of Rs.1640-2900 and their pay may be fixed under F.R.22C (old) by taking into account the special pay of Rs.40/- p.m. from the date following the last date on which the Section Officer's Grade Examination ends.

Incentives for Acquiring Higher or Additional Professional Qualifications

7.24 The provision of paragraph 10.8 will apply mutatis mutandis to Divisional Accountants also. The charge on account of advance increment payable to them

will, however, be borne by the Government or Department which bears the cost of their pay and allowances.

Miscellaneous

7.25 The relevant provisions of Chapter VI and X on various administrative and other matters such as verification of character and antecedents, grants from the Compassionate Fund, appeals and memorials etc. not covered in this chapter will apply mutatis mutandis to Divisional Accountants also.

Note: An application for a grant from the Compassionate Fund to the family of a deceased Accountant should be submitted to and may be sanctioned only by the Government, Central or State, under which he was actually serving at the time of his death.

Grant of Honoraria to Examiners of the Examination for Recruitment to the Grade of Divisional Accountants

7.26 The officers who are appointed as examiners in connection with the Initial Recruitment Examination for Divisional Accountants and Divisional Accountants Grade Examination shall be paid honorarium, the current rates therefore are as under: -

I. For setting question papers:

(i) Less than three hours	Rs.130/- per paper
(ii) Three hours	Rs.160/- per paper

II. For valuation of answer papers:

(i) Two hours or less	Rs.2.20 per answer paper
(ii) Two and half hours	Rs.2.80 per answer paper
(iii) Three hours	Rs.3.30 per answer paper

An amount of Rs.10/- (Rupee ten only) may be granted as honorarium for valuation of answer papers to an examiner if the amount payable as computed on the above basis is less than Rs.10/-

ANNEXURE 1
(Referred to in the paragraph 7.2)

Rules for the Initial Recruitment Examination for Divisional Accountants

Recruitment to the cadre of Divisional Accountants from three sources namely:

- (i) Public Works Department Accounts Clerks.
- (ii) Accountants and Clerks of A&E Office and Auditors of the Audit Office, and
- (iii) Direct recruits will be made through a competitive and qualifying test called the "Initial Recruitment Examination for Divisional Accountants". It will be conducted by the Accountant general, once or twice a year as may be convenient to him.

Publicity for the Examination will be given by an advertisement in the press through national dailies, regional dailies and the "Employment News" which will state the probable number of vacancies to be filled on the results of that examination. The number of vacancies to be reserved in favour of the members of the Scheduled Castes and the Scheduled Tribes will also be specified.

2. The subjects and the minimum marks qualifying for a pass in this examination will be as follows:

Subject	Time	Maximum marks	Minimum Marks required for Passing
1. General English or General Hindi	3 hours	150	75
2. Arithmetic and Mensuration (Elementary but practical)	3 hours	200	133
	Aggregate	350	210

For passing the examination as a whole the candidate should secure 60 percent of the aggregate marks.

3. The syllabus of the examination will be as follows:

- (i) **General English or General Hindi** The paper will have questions on Essay Letters , Summary and simple Grammar of the Higher Secondary standard. The choice of language of this paper will be left to the candidate's option.
- (ii) **Arithmetical and Mensuration** The standard for this subject will be the same as that prescribed for the matriculation or the School Leaving Certificate Examination.

4. As the examination is a competitive one, no exemption from appearing in any subject will be granted to any candidate.

5. Each candidate applying for the examination will pay a fee of Rs.28 by means of a Crossed Postal Order issued in favour of the Accountant General. The fees of candidates whom the Accountant General considers in his discretion to be unsuitable for admission (see Rule 15) will be returned by Postal Money Order at their cost. If for any cause an admitted candidate fails to appear in the Examination, the fee paid will not be refunded nor will it be placed at his credit for any subsequent examination.

Note: Candidates belonging to the Scheduled Castes or Scheduled Tribes , Ex-servicemen and physically handicapped will be exempted from payment of the fee.

6. The minimum educational qualifications of the candidates from the three sources will be as follows:

- (a) For direct recruits - A University Degree.
- (b) For recruits from A&E and Audit offices—
 - (i) Accountants of A&E offices .

- (ii) Clerks of A&E offices with 5-years service.
- (iii) Auditors who have put in 2 years service and also passed departmental examination are eligible to appear at the examination irrespective of educational qualifications.

(c) For recruits from Public Works Department offices:

P.W.D Clerks holding a post in a scale identical /higher than that of Accountants of A&E offices or P.W.D Clerks with 5 years of service in all and having two years accounts experience will be eligible to appear in the examination irrespective of educational qualification.

Note: The A&E and Audit Offices candidates and candidates of the Public Works Department including those in the Superintending Engineer's and the Chief Engineer's offices, who possess the same educational qualifications as those prescribed for Direct Recruits and whose age does not exceed the limit prescribed for direct recruits will be allowed to sit in the Initial Recruitment Examination for Divisional Accountants even though they have not put in the requisite years of service as provided in (b) & (c) above. Such candidates will however, be subject to the same conditions in respect of training and probation etc. as are prescribed for direct recruits.

7. The age of the candidates for the examination from sources (i) and (ii) referred to in Rule 1 must not exceed 40 years on the first of the month in which the examination is held. The age of the direct recruits must not exceed twenty-five years on the same date.

Note : The minimum age limit for direct recruits for taking up the examination is 18 years.

Note 2 In the case of candidates belonging to the Scheduled Caste and Scheduled Tribes, 5 years should be added to the age limits prescribed in rule 7 above

Note 3 Candidates from sources (i) and (ii) referred to in Rule 1 admitted to the examination under the age concession admissible to departmental candidates will not be eligible for appointment, if after submitting the applications, they resign from service either before or after taking the examination.

8. An Applicant must be :

(a) a citizen of India, or

(b) a subject of Nepal, or

(c) a subject of Bhutan, or

(d) A Tibetan refugee who came over to India before the 1st January, 1962 with the intention of permanently settling in the India, or

(e) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon and East African Countries like Kenya, Uganda & United Republic of Tanzania, Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in the India.

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour, a certificate of eligibility in Form No. 22 has been issued by the CAG.

9 (a) No person who have more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its talking place during the life time of such spouse, shall be eligible for appointment to service; and

(b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to service.

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

10. Recruitment to the Cadre will not be confined to the inhabitants of any specified area in India.

11. A candidate wishing to appear in the examination will apply in the form prescribed in Rule 13 to the Accountant General concerned enclosing a crossed postal order for the fee as prescribed in rule 5 and the following certificates;

- (i) Certificate of good character signed by the candidates, immediate official superior in the case of candidates already in the Government service and by the Principal of the College in which he has been educated, or by some other superior under whom he may have been employed or to whom he may be well known, in the case of outsiders. This certificate must have a special reference to the two-year 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 the relative of the candidate, before a Magistrate, or an attested copy of Matriculation or School Leaving Certificate stating the date of birth or an attested extract from the Service Book in case of candidates already in the Government service.
- (iii) An attested copy of the University Degree or other educational certificate as the case may be.

- (iv) In the case of candidates belonging to the Schedule Castes/Scheduled Tribes, an attested copy of caste certificate issued by the competent authority.

12. The application which should be written by the candidate in his own handwriting and the certificates etc. prescribed in Rule 11 should be submitted so as to reach the Accountant General's office not later than the 15th of the month second preceding the month in which the examination take place.

13. The application should set forth the following particulars :

1. Name of the candidate (to be written in full capital letters).
2. Father's name (in full)
3. Citizenship (See Rule 8)
4. Caste or tribe, (if he is a member of the Scheduled Caste or Scheduled Tribe)
5. Date of birth
6. Examination passed with dates & copies of certificates
7. Signature of candidate
8. Present address to which all communications should be forwarded
9. Roll number/year when previously appeared in this examination.

14. Applications which do not satisfy the requirements of the foregoing rules will be rejected without entering in to further correspondence with the candidates.

15. The examination will be held in the office of the Accountant General concerned or in the centers decided by him under the supervision of a Gazette Officer nominated by him on such dates and at such hours as may be fixed by the Accountant General and communicated to each candidate.

16. The result of the examination will be declared by the Accountant General about a month after the completion of the examination and will be communicated direct to each examinee. No appeals against the published results will be entertained. One list of successful candidates will be prepared in order of merit.

17. The candidates as thus finally selected will be required to undergo the prescribed training in the A&E and/or public works Divisional Office before they are allowed to appear in the Divisional Test Examination in accordance with department regulations.

18. The results of each examination is independent. The place, an unsuccessful candidate may have taken in one year, even if he were excluded on account of reservation of vacancies for the Scheduled Caste and Scheduled Tribes, gives him no claim to a subsequent vacancy.

19. These rules may be at any time be amended or revised by the Comptroller and Auditor General with such notice as he thinks fit.

NOTE : Application for a copy of these rules should be made to the Accountant General concerned.

ANNEXURE II

(Referred to in Paragraph 7.9)

Rules for the Divisional Accountants Grade Examination for Divisional Accountants

1. The subject for the examination, the minimum qualifying for a pass and the percentage required for obtaining exemption in the examination will be as follows:-

Sl. No.	Subject	Time	Maximum Marks	Minimum Marks required for passing	Minimum Marks for exemption
1.	(i) Essay or Precis and Draft (ii) Grammar	3 hrs.	150	40	45
2.	Elementary book-keeping	2 ¹ / ₂ hrs.	150	40	50
3.	Public Works Accounts and Procedure	3 hrs.	150	40	50
4.	Theory Paper on 3 above	1 ¹ / ₂ hrs.	150	40	50
5.	General Accounts, Treasury & Financial Rules (both Central & State Governments)	3 hrs.	150	40	50
Aggregate			750	45	

Note: The initial recruitment examination passed candidates taking the Divisional Accountants Grade Examination (in papers other than précis & draft) should secure 40% marks in each of the four papers and 45% in the aggregate for these papers to secure a pass in the Divisional Accountants Grade Examination. Section Officers Grade Examination Part I and Part II candidates are not eligible to take the Divisional Accountants Grade Examination.

2. The syllabus and the standard for the examination will be as follows:

- (i) **Subject-1** The standard of the paper on subject 1 in the Divisional Accountants Grade Examination is the same as that prescribed in rules 2 and 3 of the Initial Recruitment Examination Rules, detailed in Annexure 1 to this Chapter.

Note: Persons who have passed the Initial Recruitment Examination with the papers(i) Essay or précis and Draft (ii) Grammar will not be required to appear again for this paper in the Divisional Accountants Grade Examination.

- (ii) **Subject-2 Elementary Book-keeping:** The paper on the subject will be of a fairly elementary character, Advance accounting by J.K. Batliboi, 23rd edition, chapters I, II, III, IV, XIV and XXIV.

Note: If there is any change in the numbering of these chapters in the subsequent editions of Advance Accounting by J.R. Batliboi: the candidates should read the chapters containing the same subject matter in the later edition.

- (iii) **Subject-3:** The written part should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers (2) the classification and compilation of divisional accounts (3) Delegation of Financial Powers Rules of the State Government.

- (iv) **Subject-4:** The theory paper on Public Works Accounts and Procedure with a large number of questions calling for brief answers has been prescribed to adjudge in an effective way whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in matters concerning the accounts and financial arrangements of divisional and sub-divisional offices.

- (v) **Subject-5:** The paper will comprise of question of straight forward and general nature from the following codes:
- (1) The Government Accounting Rules 1990.
 - (2) General Financial Rules .
 - (3) Central Treasury Rules Volumes I&II and corresponding Rules of State Governments.
 - (4) Fundamental and Supplementary Rules.
3. The question should be set on the portion which will be of practical use to the Divisional Accountants in the discharge of their duties as such.
4. Any candidate failing in the examination but securing exemption marks in subject will not be required to appear again in that subject.
5. The candidates should not be allowed access to any books. However, if question paper indicates that any of prescribed 'Public Works Forms' are to be used by the candidates in the examination the forms may be supplied to them.
6. The candidates (including direct recruits) will not ordinarily be allowed than more than three chances but Accountant General may in special circumstances, allow upto three additional chances to those whom he considers deserving of the concession. If the period of probation is curtailed the number of chances will be curtailed correspondingly. In the case of a candidate who is not able to appear at the examination because of a properly certified personal illness, the Accountant General may at his discretion ignore this chance against the total number of chances available to him.
7. The theory paper on Public Works Accounts and Procedure with a large number of questions calling for brief answers has been prescribed to adjudge in an effective way whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in the matter concerning accounts and financial arrangement of divisional and sub divisional offices. The question paper will itself provide space for writing answers to be recorded in a short time and limited space. The candidates should write the

correct answers in the first instance itself and corrections, if any, made by them will entail forfeiture of marks.

8. The Accountant General shall have discretion to hold one examination in each year instead of two if he considers that the second examination will have the effect of increasing to an undue extent the number of clerks from sources (1) and (2) qualified for appointment as Divisional Accountants but not promoted owing to lack of vacancies. If, however, there is a direct recruit under training the Accountant General will hold the second examination for him only.