

TELANGANA STATE PUBLIC SERVICE COMMISSION # HYDERABAD
SCHEME AND SYLLABUS FOR DEPARTMENTAL TEST

DEPARTMENTAL TEST FOR TREASURIES AND ACCOUNTS EXAMINATION

PART-I

PAPER CODE No.s. (31,64,89,114) (WITH BOOKS)

PAPER CODE No.	SUBJECT	MODE OF EXAM	DURATION	MAXIMUM MARKS	MARKS FOR PASSING
	<u>PART-I</u>				
31	<u>PAPER-I:</u> SERVICE RULES (THEORY) (WITH BOOKS)	Objective	2 Hours	100	40
64	<u>PAPER-II:</u> FINANCIAL RULES (THEORY) (WITH BOOKS)	Objective	2 Hours	100	40
89	<u>PAPER-III:</u> STUDY OF SERVICE & FINANCIAL RULES, THROUGH PROBLEMS (PRACTICALS) (WITH BOOKS)	Objective	2 Hours	100	40
114	<u>PAPER-IV:</u> ELEMENTARY STUDY OF BOOK-KEEPING, WORKS ACCOUNTS & FOREST ACCOUNTS (WITH BOOKS)	Objective	2 Hours	100	40

SYLLABUS

As per G.O.Ms.No.46, FINANCE (ADMN.I) DEPARTMENT, Dated:03-06-2023

PC.NO. 31 – PAPER-I : SERVICE RULES (THEORY) :

1. TS Fundamental Rules and Subsidiary Rules
2. TS PENSION Code Volume –I and II, Revised Pension Rules,1980, Pension Fund Regulatory and Development Authority (PFRDA guidelines on National Pension System (NPS),2004.
3. TS State and Subordinate Service Rules,1996
4. TS Civil Services (Conduct) Rules,1964
5. TS Classification, Control and Appeal Rules and procedure for conducting departmental enquiries.

PC.NO. 64 – PAPER –II : FINANCIAL RULES (THEORY):

1. TS Financial Code, Volume – I & II
2. TS Accounts Code, Volume – I & II
3. TS Treasury Code, Volume – I & II
4. TS Manual and Special Pay and Allowances
5. TS Budget Manual.

6. Introduction to Indian Government Accounts and Audit

PC NO. 89 - PAPER-III : STUDY OF SERVICE AND FINANCIAL RULES THROUGH PROBLEMS (PRACTICAL):

This question paper will contain problems on Service Rules and Financial Rules on the codes, manuals and Rules included in Paper-I and II of Part-I.

PC NO. 114 - PAPER- IV : ELEMENTARY STUDY OF BOOK – KEEPING, WORKS ACCOUNTS & FOREST ACCOUNTS :

This Paper will have two parts: -

Part-I: Elementary Book Keeping (60 Marks):

Any standard Book on Financial Accountancy

Reference Books:-

- Financial Accountancy by Jain & Narang
 - Financial Accounting by Shukla & Grewal (Relevant Chapters)
 - Book Keeping by J.R. Batliboi (Relevant Chapters)
 - Management & Cost Accountancy by R P Trivedi (Relevant Chapters)
1. Fundamentals of Double Entry Accrual Based Accounting System
 2. Rules of Journalising
 3. Ledger Accounts
 4. The Cash Books
 5. Bank Reconciliation Statements
 6. The Trial Balance
 7. Single Entry System
 8. Final Accounts (Income & Expenditure, Receipt and Payments, Trading & Non- Trading Accounts and Balance Sheet)
 9. Depreciation, Reserves & Surplus and Provisions.

Part –II (40 Marks):

Will contain the question paper to test basic understanding of **Public Works Department Accounts and Forest Accounts**. In case practical problems are included in the paper bare codes will be allowed in the examination,

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SCHEME AND SYLLABUS FOR DEPARTMENTAL TEST

DEPARTMENTAL TEST FOR TREASURIES AND ACCOUNTS EXAMINATION

PART- II

PAPER CODE No.s. (46,79,100,129) (WITH BOOKS)

PAPER CODE No.	SUBJECT	MODE OF EXAM	DURATION	MAXIMUM MARKS	MARKS FOR PASSING
46	PART-II <u>PAPER-I:</u> WORKS ACCOUNTS AND AUDITING INCLUDING WORKS AUDIT (WITH BOOKS)	Objective	2 Hours	100	40
79	<u>PAPER-II:</u> ADVANCED ACCOUNTANCY AND COSTING (WITH BOOKS)	Objective	2 Hours	100	40
100	<u>PAPER-III:</u> MERCANTILE LAW (WITH BOOKS)	Objective	2 Hours	100	40
129	<u>PAPER-IV:</u> CONSTITUTION OF INDIA (WITH BOOKS)	Objective	2 Hours	100	40

SYLLABUS

As per G.O.Ms.No.46, FINANCE (ADMN.I) DEPARTMENT, Dated:03-06-2023

PC NO. 46 - PAPER – I: WORKS ACCOUNTS & AUDITING INCLUDING WORKS AUDIT (TS. PUBLIC WORKS DEPARTMENT CODE)

Chapter – I: - Paras 58 and 59 – Work charged establishment.

Chapter – II:

Paras

E- Preparation of Estimates:

I.	General	112-121
II.	Original Works	122-132
III.	Repairs	133-147
IV.	Road	149.

F- Contracts:

I.	Methods of Execution of works	150
II.	Contract Documents and Enforcement	151-153
III.	Tenders	154-156
IV.	Forms of Security for performance of Contracts	157
V.	Custody of Accepted Tenders and other Contract documents Authority competent to Give certified copies of Tenders and Agreements.	158

VI	Officers empowered to execute contracts and Rules On contracts.	159-161
<u>H- Execution of works:</u>		
I.	Starting work	173-181
VI.	Miscellaneous Rules for the execution of work	189-195
VII.	Water supply to Government Building	196
VIII.	Advances to Contractors	197
IX.	Sanitary Rules on Extensive Works	198
X.	Information for the Survey of India	199
XI.	Construction and Maintenance of Mortuaries in Section H of the Chapter	200
<u>I- Deposit works:</u>		
I.	General	201-205
II.	Special Rules for works wholly Financial from Non – Government Funds	206
III	Rules relating to construction estimates for Irrigation and Subsidiary works	207-208
IV.	Government works partly contributed for by Local Bodies and Private parties	209
V.	Clearance of Prickly –pear	210.
<u>J – Disposal of Estimates:</u>		
I.	Office of record for estimates	211
II.	Communication of sanction to estimates to the Audit Officer	212
<u>K- Completion Reports, Certificates and Plans:</u>		
I.	General	216-220
II.	Works executed on behalf of other Dept.	221-222
III.	Record Drawings	223
IV.	Office of record	224
Chapter – III –Public Buildings		
<u>A. General</u>		
I.	General Rules	225-228
II.	Fixtures and Furniture	229-233
	(a) Fixtures	
	(b) Furniture	
	(i) General	
	(ii) Residences of High Officials.	
III.	Purchase, Sale, and Transfer of Government Buildings	
	(a) Purchase of Buildings	234
	(b) Sale of dismantlement of building	235-238
	(c) Transfer of buildings	239
IV.	Hire of Office accommodation for officers Of the public work Department	240-242
V.	Renting of buildings	243-248
VI.	Custody of vacant Government buildings	249
VII.	Taxes	250-251
VIII.	Sanitary and Water Supply Installations	254

IX.	Buildings of Historical interest	257-258
X.	Use of Government buildings by auxiliary forces	259
XI.	Inspection of Public Buildings	260
XII.	Registers and plans of buildings	261-262
B.	Residences for Government Officials	263
C.	Construction, Acquisition or leasing of Residences for Government officials	264-269
D.	Miscellaneous	270-282
E.	Upkeep of the compound attached to Public Buildings	283-284
F.	Inspections Bungalow.	285
G.	Ryots Sheds	288
H.	Hostels	289

Chapter-IV-Miscellaneous Rules regarding; Office work excluding Accounts procedure:

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	II. Measurement Books	292-296
	III. Progress reports of works	297
C.	Cashiers:	
I.	General	300-302
D.	Stores	
III.	Acquisition of Stores	
	a) Purchase of Stores	307-312
	b) Indents	313 -321
	c) Purchase from Government workshops	322
	d) Manufacture	323
IV.	Reserve of stock	324
V.	Stock – taking	325-327
VI.	Famine Tools	328
VII.	Disposal of Stores	
	(a) Loss of Stores	329-330
	(b) Sale of Stores	331-339
VIII.	Hire of tools and plant	340-341
IX.	Mathematical Instruments	342
E.	Departmental Revenue	
	I. Sale of usufruct of trees etc.	334-346
	II. Rents of Buildings and Lands	347
	III. Navigation Revenue	348
	IV. Rents and Freight of Boats and other Floating plant	349
	V. Public works Department Toll- Gates	350
F.	Miscellaneous	
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	II. Bridge over Irrigation canals and channels	352
	III. Supply of Medicines	353
	IV. Store keepers	354
G.	Rules for Divisional Work-Shops	355-357
H.	Transfers of Charges	
I.	General	358-359
II.	Executive Engineers and Sub-Divisional Officers	360-365
III.	Other officers	366

Chapter-V – Special rules for irrigation, Navigation Embankment and Drainage works

A. Introductory	367-369
F. Investigation of new Irrigation Schemes	385-388
G. Debit of Expenditure on investigations	389
H. Preparation of projects –Irrigation works –	
I. General	390-392
II. Particular instructions as regard Storage Projects	393
III. Irrigation Projects affecting Indian Sites	394
IV. Embankment	395
V. Projects Estimates	396
VI. Sanction to Projects	397-398
VI. Closure of Construction Estimate	399-400
VIII. Completion Reports	401-402
X. Capital expenditure after closure of construction Estimate before submission of completion report	403
XI. Expenditure after the approval of completion report	404-405
XII. Rules governing the submission of estimate for and The construction of Irrigation Works, the cost of which Exceeds the powers of sanction of State Government	406

Chapter – VI- Powers of sanction 407-408

2. TS Public Works Account Code, except: - Chapter- V, D, XV, C & D, Appendices- 1,2,3,5
3. TS Accounts Code, Volume- III **Article 1 to 239**

Chapter –I General

Chapter –II – Classification of the Public Works, receipts and expenditure

Chapter –III- Accounts to be kept in Public Works Offices

Chapter–IV-Accounts returns rendered by Public Works Officers and Appendices 1,2,3.

Objects of Auditing conduct of Audit – Internal check –Audit programmes
General Principles governing the Audit of Joint Stock Company (Public and Private)
vouching valuation and verification of Assets and Liabilities –duties and responsibilities of Auditor Audit of various institutions special Features of Government Companies and Public utility concerned – Investigations Audit Reports.

BOOKS RECOMMENDED:

1. Principles of Auditing by Depaula.
2. Auditing by R.V.R.Ram Gupta.
3. Principles of Auditing by Batliboi.

PC NO. 79 - PAPER –II ADVANCED ACCOUNTANCY & COSTING

ADVANCED ACCOUNTANCY

- I) Introduction:
 - a) Principles of Book –keeping including accounting concepts and conventions
 - b) Journalising, posting and balancing of accounts
 - c) Sub- division of journal
 - d) Cash- book different types of cash books including petty cash book.
- II) Bank Reconciliation Statement including problems on over – draft and problems with extracts from cash book and pass book.
- III) Bills of Exchange including Accommodation Bills.
- IV) Preparation of Trial Balance and Final Accounts of a sole trader

- a) Trial Balance
 - b) Capital and Revenue
 - c) Manufacturing account, Trading Account, Profit and Loss Account and Balance Sheet including adjusting and closing entries
 - d) Treatment of bad debts and provision for doubtful debts.
- V) Errors and their rectification- Suspense Account –effect rectification on profit.
- VI) Consignments including invoicing goods at a price higher than cost price treatment and normal and abnormal losses.
- VII) Joint Ventures including Memorandum Joint Venture.
- VIII) Account Current including Red Ink Interest. Average Due Date,
- IX) Royalties including sub- lease. Hire Purchase and Instalment purchase system including default and repossession (excluding hire- purchase trading account):
- X) Self – balancing and sectional balancing systems, Accounts from incomplete records, Depreciation Reserves (Theory and Problems)
- XI) Accounts of Non- Trading Concerns (Preparation of Income and Expenditure Accounts and Balance Sheet only).
- XII) Company Accounts:
- a) Record of Share Capital transactions including over subscription, forfeiture and re-issue of forfeited shares.
 - b) Issue of redemption of debentures.
 - c) Purchase of business
 - d) Profits prior to incorporation
 - e) Bonus Shares
 - f) Final Accounts.
- XIII) Analysis of financial Statements:
- Ration Analysis- Computation of (a) Liquidity Ratios (b) Solvency Ratios and (c) Profitability Ratios.

BOOKS RECOMMENDED:

- A) Advanced Accounts by N.C. Shukla and T.B. Grewal
- B) Advanced Accountancy by Rup Ram Gupta and Vishnu Saran Gupta.

COSTING

1. Introduction
2. The Elements of Cost - The Analysis of Total Cost – Direct Material – Direct Labour Direct Expenses – Over Head – Methods of Cost Accounting.
3. Materials- Purchase – Receipt storage and issue of Materials records and forms kept in connection with purchases – pricing of materials – Maximum and Minimum Limits.
4. Labour Employment of Labour- Different Methods of payment of wages – Incentive record maintained for payment of labour – Time keeping and time booking Termination of employment.
5. Over Heads production – Administrative – Selling and Distribution Over Heads- How classified, collected, apportioned and allocated.
6. Methods of Costing: Unit of output costing – job or Contract Costing – Ascertainment – Profit- On partly completed contracts- Operating cost-process costing – process losses and treatment- of wastage and scrap – Joint product- Marginal costing –Importance – Break Even

- Analysis-P/V Ratio Advantages and Limitations Standard costing – Uniform Costing.
7. Budgeting and Budgetary control – various types of Budgets advantages and limitations of budgetary control.
 8. Reconciliation between Cost and Financial Accounts.

BOOKS RECOMMENDED:

1. Wheldon's Cost Accounting and costing methods by L.W.J.Owler and JL.Brown.
2. Principles of practice of Cost Accounting by N.K.Prasad
3. Whelden's Costing simplified by L.W.JOwler and JL.Brown.
4. Cost Accounting by B.K.Bhar.

PC NO. 100 - PAPER-III : MERCANTILE LAW:

1. Indian Contract Act
Contracts including special contracts
Indemnity – Guarantee- Bailment- Agency.
2. Basics of Goods and Services Tax (GST) Acts (CGST & IGST)
3. Negotiable Instruments Act.

Definition –Rules of Evidence – Rules of Presentment – Crossing – Endorsement. Marking- Dishonour- Bills of Exchange –Payment of cheques – Bankers' Liability relating to payment of cheques.

4. Industrial Law:

1. Insurance General and Marine.
2. Factories Act
3. Workmen's Compensation Act
4. Payment of Wages Act
5. Employees Provident Fund Act

Provisions relating to Memorandum and Article of Association, Capital, share and Share Holders. Mortgage and Charges, Director's Meeting, Accounts and Audit, Government Companies and Private Companies.

BOOKS RECOMMENDED:

1. Company Law by Shah
2. Company Law by Sethna
3. Supreme Court on company Law by Mehta
4. Mercantile Law by Shukla MC
5. Hand Book of Mercantile Law by Venkatesam E.
6. Indian contract Act by Mulla & Pollock
7. Indian Contract Act by Venkateswar Iyer
8. Mercantile Law by Menabis
9. Mercantile Law by Kapoor ND
10. Mercantile Law by Sethna
11. Commercial and Industrial Law by Sethna
12. Mercantile Law by Pandit

PC NO. 129: PAPER –IV: CONSTITUTION OF INDIA:

This question paper will be covered the following broad areas.

1. Constitutional provisions relating to Civil Services.
2. Constitutional provisions relating to Fiscal Administration in India.
3. Planning Process and Budgeting Procedure in Government.
4. Functional Classification and performance Budgeting.

5. New Techniques in Budgeting.
6. Role and Functions of Comptroller and Auditor General of India

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