

THE SYLLABUS AND THE STANDARD OF THE EXAMINATION FOR  
DIVISIONAL TEST

PART-I

Subject (1) :- The paper in the subject will be of a fairly elementary character. Advanced Accounting by J.S. Batuli Sci, 23rd Edition is prescribed as Text Book. The candidates knowledge in Chapters I, II, III, IV, V, XIV, XV and XXVI (portion relating to voyage accounts) will be tested. The paper shall be without books. Commerce graduates are exempted from taking this paper.

Subject (2) :- The paper consists of the following books:

1. A.P. Public Works Accounts Code
2. A.P. Public Works Departmental Code
3. Pay and Accounts Office Manual (Projects)
4. The A.P. Accounts Code, Vol. III (Chapters I to IV)

This will be a written paper and should be a severe practical test of the candidates knowledge of the rules and processes connected with 1) the preparation and examination in initial accounts, stock and tools and plant returns, contractors bills and other bills and vouchers and 2) Classification and computation of Divisional Accounts. The paper shall be without books.

PART-II

Subject (3) :- The paper comprises the following books:

1. Andhra Pradesh Public Works Accounts Code
2. A.P. Public Works Departmental Code
3. Pay & Accounts Office Manual (Projects)
4. The A.P. Accounts Code, Vol. III (Chapters I to IV)
5. Elementary Principles of
  - i) Contract Act
  - ii) Workmen's compensation Act and
  - iii) Industrial Disputes Act.

This is a theory paper on P.W. Accounts and procedure with a large number of questions calling for a brief answers and is prescribed to adjudge in an effective way whether the candidate can promptly give to the Executive Officers of the P.W. Divisions appropriate advice in the matter concerning the Accounts and Financial arrangements of Divisional and Sub-Divisional Officers. This paper should be answered without books.

Subject (4) :- This paper comprises the following books:

1. A.P. Accounts Code, Vols. I & II
2. A.P. Financial Code, Vols. I & II
3. A.P. Treasury Code, Vols. I & II
4. The Constitution of India, 1950, Articles 148 to 151, 202 to 207, 264 to 293 and 308 to 314.

The Paper will comprise simple questions of straight forward and general nature and should be answered without books.

Subject (2):- This paper comprises the following books:

1. The Fundamental Rules & Subsidiary Rules of A.P.Govt.
2. Manual of Special Pay and Allowances
3. The A.P.Pension Code Vol. I & II
4. A.P.Budget Manual

This paper may be answered with books. This may be severally practical paper testing the knowledge of the candidate in preparing the following:

- i) Preparation of Pay bills of Gazetted Officers and Non-Gazette Officers.
- ii) Preparation of Travelling Allowance bills
- iii) Preparation of Leave Accounts
- iv) Verification of Service and Calculation of Pension.
- v) Calculation of Pension and Leave Salary contributions
- vi) Classification of receipts and expenditure etc.

2. The subjects for the examinations and the Minimum Marks qualifying for a pass in the examination will be as follows:

SUBJECT	Duration hours	Maximum marks	Minimum marks
<u>PART-I</u>			
1. Elementary Book-Keeping (Without Books)	2	100	40
2. Public Works Accounts and Procedure (Without Books)	2	100	40
<u>PART-II</u>			
3. Theory Paper & Practical on Public Works Accounts and Procedure (Without Books)	2	100	40
4. Accounts, Treasury, Financial Rules and Constitution of India (Without Books)	2	100	40
5. Service Rules and Budget Manual (With Books)	2	100	40
Aggregate- 45%			

Candidates appearing for the Test can pass each part compartmentally. They should secure a minimum marks of 40% in each paper and 45% of the aggregate marks to secure a pass.