

NOTIFICATION

No. 935-F.—27th March 1971.—In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make the following rules regulating the recruitment to the posts in the West Bengal Higher Audit and Accounts Service, the West Bengal Junior Audit and Accounts Service, and the West Bengal Junior Audit and Accounts Service, namely:—

I. For the West Bengal Higher Audit and Accounts Service:

The method of and the qualifications required for recruitment to the posts under the service and the conditions shall be as detailed below:—

- (a) **Appointing Authority:** Government of West Bengal, Finance Department.
- (b) **Scale of pay:** Rs. 825—50—875—60—1,475.
- (c) **Method of recruitment:**
 - (i) By selection (by direct recruitment), or
 - (ii) by promotion from members of the West Bengal Audit and Accounts Service having five years' service to their credit, or
 - (iii) by deputation of officers of Indian Audit and Accounts Service.

The question whether appointment to a particular post should be made by direct recruitment or by promotion or by deputation shall be decided by Government.

- (d) **Qualification for direct recruitment:** Membership of the Institute of Chartered Accountants of India or Membership of the Institute of Cost Accountants of India or equivalent qualifications, or a second class Master's degree in Commerce of a recognised University with ten years' experience in Commercial or Establishment Accounts.

- (e) **Age:** Not more than forty-five years on the 1st January of the year in which the recruitment is made.

II. For the West Bengal Audit and Accounts Service:

The method of, and the qualifications required for, recruitment to the posts under the service and the conditions shall be as detailed below:—

- (a) **Appointing Authority:** Government of West Bengal, Finance Department.
- (b) **Scale of pay:** 475—30—685—35—1,000—50—1,150.

(c) **Method of recruitment:**

- (i) Fifty per cent. of the posts shall be filled up by promotion from members of the West Bengal Junior Audit and Accounts Service having five years' service to their credit; and
- (ii) Fifty per cent. on the results of a combined competitive examination to be conducted by the Public Service Commission, West Bengal.

- (d) **Qualification for direct - recruitment:** Bachelor's degree in Commerce of a recognised University or Membership of the Institute of Chartered Accountants of

India or Membership of the Institute of Costs Accountants of India or equivalent qualifications.

- (e) **Age:** Not more than thirty years on the 1st January of the year in which the recruitment is made.

III. For the West Bengal Junior Audit and Accounts Service:

The method of, and the qualifications required for, recruitment to the posts under the service and the conditions shall be as follows:—

- (a) **Appointing Authority:** Government of West Bengal, Finance Department.
- (b) **Scale of pay:** 425—15—500—20—700—25—825.

(c) **Method of recruitment:**

- (i) Fifty per cent. of the posts shall be filled up by promotion from—

- (a) Non-Gazetted Accountants;
- (b) Non-Gazetted Auditors.

N.B.: The non-Gazetted Accountants and Auditors include all the posts indicated in the list in Annexure II. The list may be enlarged in consultation with the P.S.C., West Bengal, if necessary.

- (ii) Fifty per cent. of the posts shall be filled up by direct recruitment on the results of a combined competitive examination to be held for direct recruitment to both the West Bengal Audit and Accounts Service and the West Bengal Junior Audit and Accounts Service.

- (d) **Qualifications for direct recruitment:** Bachelor's degree in Commerce of a recognised University or Membership of the Institute of Chartered Accountants of India or Membership of the Cost Accountants of India or equivalent qualifications.

- (e) **Age:** Not more than thirty years on the first January of the year in which the recruitment is made.

IV. A list (Annexure I) showing the posts of different departments which have been included in the three Audit and Accounts Services is enclosed. The number of posts included in the list is provisional and the list may be enlarged by Government in consultation with the Public Service Commission. The present holders of the existing posts in comparable scales as retained in the list or the new posts which may be included hereafter in the list in consultation with the Public Service Commission shall be absorbed in the appropriate service provided the appointment of the present holder of the post is found regular and that the Public Service Commission, West Bengal, is satisfied with reference to the C.C.R. and other particulars in respect of the incumbents, as may be called for by them. For the purpose of the Audit and Accounts Services the comparable scale shall mean the scale of the existing post, the average of which is equal to at least three-fourth of the average of the scale of pay of the post included in the service. The existing incumbents shall not be required to appear

at the Departmental Examination but those who are not sufficiently experienced in Commercial Accounts will have to take a training in Commercial Accounts as may be prescribed by Government and these latter officers will not be eligible for promotion unless they pass the departmental examination. The inter se seniority of the officers who may be absorbed in the three services will be determined with reference to the date of substantive appointment in the existing comparable post in respect of the permanent incumbents (in the new service). Similarly, the date of first appointment in the existing comparable temporary posts will determine the seniority in the temporary cadre of the new services in respect of the temporary officers.

V. The selected candidate (whether direct recruit or promotee) of all services shall be appointed on probation for a period of two years. He shall be confirmed only on the satisfactory record of service during the probationary period and on his passing the departmental examination as provided in the Departmental Examination Rules (Annexure III).

VI. The syllabus for the combined competitive examination for direct recruitment to the West Bengal Audit and Accounts Service and the West Bengal Junior Audit and Accounts Service will be framed by the Public Service Commission, West Bengal, in consultation with the Finance Department.

ANNEXURE I

Name of posts.	Department to which attached.	No. of posts.	Scale of pay.
West Bengal Higher Audit and Accounts Service			
1. Deputy Milk Commissioner (Accounts) (temporary).	Animal Husbandry and Veterinary Services Department.	1	Rs. 575—1,475 plus special pay of Rs. 100.
2. Chief Auditor of Co-operative Societies, West Bengal.	Co-operation Department	1	Rs. 575—1,475.
3. Controller of Finance (permanent)	Food and Supplies Department	1	Rs. 1,250—1,550.
4. Commercial Accounts Officer (permanent)	Finance	1	Rs. 825—1,475.
5. Commercial Accountant (temporary)	Labour Department	1	Rs. 575—1,475.
6. Chief Accounts Officer	Commerce and Industries Department	1	Rs. 1,250—1,550.
7. D. D. H. S. (A. A. & V.) (permanent)	Health Directorate	1	Rs. 1,400—1,700.
West Bengal Audit and Accounts Service			
1. Assistant Milk Commissioner (Accounts) (permanent).	Animal Husbandry and Veterinary Services Department.	1	Rs. 450—1,050.
2. Accounts Officer, Animal Husbandry (temporary).	Ditto	1	Rs. 450—1,050.
3. Accounts Officer (permanent)	Judicial Department (A. G. O. T.'s Office).	1	Rs. 400—1,050.
4. Internal Audit Officer (Superintendent-in-charge of Audit and Verification).	Agriculture (Miscellaneous) Department	1	Rs. 400—1,050.
5. Audit Officer (permanent)	Board of Revenue	1	Rs. 400—1,050.
6. Assistant Controller of Finance (permanent).	Food and Supplies Department	5	} Rs. 400—1,050.
Assistant Controller of Finance (temporary).	Ditto	2	
7. Special Officer, Railway Claims (non-gazetted) (permanent).	Ditto	1	Rs. 400—1,050.
8. Chief Accounting Officer (permanent)	Ditto	1	Rs. 400—1,050 with special pay of Rs. 100.
9. Accounts Officer (permanent)	Health Directorate	1	Rs. 400—1,050.
10. Accounts Officer (12 permanent and 4 temporary).	Health Directorate (16 hospitals)	16	Rs. 600—860.
11. Administrative Officer (Audit, Accounts and Verification) (permanent)	Health Directorate	1	Rs. 600—860.
12. Audit Officer (permanent)	Commerce and Small Scale Industries (Industries Directorate).	1	Rs. 450—1,050.
13. Accounts Officer (1 permanent, 1 temporary).	Ditto	2	Rs. 400—1,050.
14. Accounts Officer	Commerce and Industries Department (Cinchona).	1	Rs. 400—1,050.
15. Registrar of Firm, Societies and Non-trading Corporations.	Commerce and Industries Department	1	Rs. 400—1,050.

Name of posts.	Department to which attached.	No. of posts.	Scale of pay.
16. Accounts Officer ..	Commerce and Industries (Directorate of Industries) Department.	1	Rs. 400—1,050.
17. Audit Officer ..	Commerce and Industries Department	1	Rs. 400—1,050.
18. Internal Audit Officer ..	Commerce and Industries (Directorate of Industries) Department.	1	Rs. 400—1,050.
19. Commercial Accountants (2 permanent, 1 temporary).	Finance Department ..	3	Rs. 400—1,050.
20. Commercial Accountant (permanent) ..	Labour Department ..	1	Rs. 400—1,050.
21. Accounts Officer [E. S. I. (M. B.) Scheme] (temporary).	Ditto ..	1	Rs. 400—1,050.
22. Joint Controller of Finance (temporary)	Food and Supplies Department	Rs. 475—1,150 with special pay of Rs. 75.
23. Deputy Controller of Finance (temporary)	Ditto ..	2	Rs. 400—1,050 with special pay of Rs. 150.
24. Accounts Officer (temporary) ..	Ditto ..	1	Rs. 400—1,050.
25. Assistant Accounts Officer (Education Directorate) (permanent).	Education	Rs. 600—860.
26. Accounts Officer (temporary) ..	Education Department ..	1	Rs. 475—1,150.
27. Accounts Officer, West Bengal Secretariat (permanent).	Finance Department ..	2	Rs. 475—1,150 plus the 1st post carry special pay of Rs. 100.
28. Treasury Officer ..	Ditto ..	18	Rs. 475—1,150.
29. Junior Accounts Officer, West Bengal Secretariat (permanent).	Ditto ..	2	Rs. 475—1,150.
30. Audit and Verification Officer (permanent)	Animal Husbandry and Veterinary Services Department.	1	Rs. 600—860.
31. Accounts Officer, Education Department (temporary).	Education Department ..	1	Rs. 475—1,150 with special pay of Rs. 75.
32. Accounts Officer (N. C. C.), Education Department (temporary).	Ditto ..	1	Rs. 475—1,150.
33. Accounts Officer and Treasurer, Charitable Endowment, Education Directorate (temporary).	Ditto ..	1	Rs. 475—1,150.
34. Accounts Officer (Grants-in-aid), Education Directorate (temporary).	Ditto ..	1	Rs. 475—1,150.
35. Assistant Accounts Officer (General), Education Directorate (permanent).	Ditto ..	1	Rs. 600—860.
36. Assistant Accounts Officer (Grants-in-aid), Education Directorate (temporary).	Ditto ..	1	Rs. 600—860.
37. Assistant Accounts Officer (Scholarship), Education Directorate (temporary).	Ditto ..	1	Rs. 600—860.
38. Assistant Accounts Officer (U. G. C.), Education Directorate (temporary).	Ditto ..	1	Rs. 600—860.
39. Assistant Accounts Officer, Central Medical Stores (temporary).	Labour Department ..	1	Rs. 450—1,050 with special pay of Rs. 75.
40. Accounts Officer, Bureau of Applied Economics and Statistics (temporary).	Finance (Taxation) Department ..	1	Rs. 600—860.
41. Accounts Officer, Presidency College, Calcutta (temporary).	Education Department ..	1	Rs. 475—1,150.
42. Accounts Officer, State Lottery (temporary).	Finance Department ..	1	Rs. 450—1,050.

Name of the post.	Department to which attached.	No. of posts.	Scale of pay.
1. Assistant Cash and Accounts Officer, Haringhata (temporary).	Animal Husbandry and Veterinary Services Department.	1	Rs. 400—750.
2. Assistant Cash and Accounts Officer, Central Dairy (temporary).	Ditto	1	Rs. 400—750.
3. Assistant Accounts Officer (Greater Calcutta Milk Supply Scheme) (temporary).	Ditto	1	Rs. 400—750.
4. Assistant Accounts Officer, State Live Stock Farm, Kalyani (permanent).	Ditto	1	Rs. 400—750.
5. Sales Officer (Accounts), Central Dairy (temporary).	Ditto	1	Rs. 400—750.
6. Assistant Accounts Officer, Animal Husbandry (temporary).	Ditto	3	Rs. 400—750.
7. Assistant Cash and Accounts Officer ..	Ditto	1	Rs. 400—750.
8. Divisional Auditors (non-gazetted) (permanent-9, temporary-7).	Board of Revenue	16	Rs. 400—750.
9. Commercial Accountant (permanent) ..	Food and Supplies Department ..	1	Rs. 400—750.
10. Assistant Chief Accounting Officer (permanent).	Ditto	1	Rs. 400—750.
11. Accounts Officer, Central Engineering Organisation (temporary).	Cottage and Small Scale Industries ..	1	Rs. 400—750.
12. Accounts Officer, Wood Industries (non-gazetted) (temporary).	Ditto	1	Rs. 400—750.
13. Accountant, Durgapur State Transport (non-gazetted) (temporary).	Home (Transport) Department ..	1	Rs. 400—750.
14. Assistant Estate Manager (Accounts), Estate Management (temporary).	Development and Planning ..	1	Rs. 400—750.
15. Commercial Accountant, Brick and Tile Board (temporary).	Ditto	1	Rs. 450—675.
16. Junior Accounts Officer (1 permanent, 1 temporary).	Food and Supplies Department ..	2	Rs. 400—750.
17. Accounts Officer, Transportation (permanent).	Ditto	1	Rs. 400—750.
18. Accountant, Education Department (temporary).	Education Department	1	Rs. 270—575 (Unrevised).
19. Junior Accountant, Education Department (temporary).	Ditto	1	Rs. 450—675.
20. Senior Accountant (non-gazetted), Controller of Finance.	Food and Supplies Department ..	2	Rs. 450—675.
21. Accountant (temporary)	Development and Planning (Tourism and Country Planning).	1	Rs. 450—675.
22. Treasurer (temporary)	Ditto	1	Rs. 450—675.
23. Administrative Officer, Office of the Controller of Finance (permanent).	Food and Supplies Department	Rs. 400—750.
24. Superintendent (non-gazetted), Office of the Controller of Finance (permanent).	Ditto	Rs. 450—675.
25. Head Accountant (non-gazetted), Office of the Controller of Finance (permanent).	Ditto	1	Rs. 450—675.
26. Senior Accountant (non-gazetted), Office of the Controller of Finance.	Ditto	1	Rs. 450—675.
27. Accountant, Accounts Section (non-gazetted), Office of the Controller of Finance (permanent).	Ditto	1	Rs. 450—675.
28. Assistant Accounts Officer, E. S. I. (M.B.) Scheme (temporary)	Labour Department	1	Rs. 400—750.

Name of posts.	Department to which attached.	No. of Posts.	Scale of pay.
1. Auditor, Directorate of Industries, Commerce and Industries Department (permanent).	Commerce and Industries Department	1	Ra. 400-750.
2. Accounts Officer, Directorate of Industries (Training).	Ditto	1	Ra. 400-750.
3. Inspector of Accounts (permanent)	Health Directorate	1	Ra. 450-675.
4. Inspector of Accounts (permanent)	Ditto	3	Ra. 450-675.
5. Accountant (permanent)	Ditto	1	Ra. 450-675.
6. Store Verification Officer, C. M. S.	Ditto	1	Ra. 450-675.
7. Sub-Treasury Officer	Finance Department	33	Ra. 425-825.
8. Cashier (Headquarter)	Health Directorate	2	Ra. 450-675.

ANNEXURE II

Scales of pay of the existing posts of Auditors, Accountants, etc., in the different Departments of Government

Scale of pay (Unrevised).	Name of posts.	Name of Departments.
1. Ra. 250-15-400	Senior Accountant, Junior Accountant, Inspector of Accounts, Accountant (Personal scale), Assistant Accountant, Additional Accountant, Chief Accountant, Travelling Auditors, Superintendent and Accountant, Cashier and Assistant Treasurer.	Agriculture, Food and Supplies, Development and Planning, Education, Health, Relief and Social Welfare, Labour, Judicial, Finance Departments and Public Service Commission, West Bengal.
2. Ra. 200-10-400	Cost Accountant, Accountant-cum-Auditor, Audit Assistant, Senior Auditor, Cashier and Inspecting Accountant.	Agriculture, Animal Husbandry and Veterinary Services, Commerce and Industries, Cottage and Small Scale Industries, Education Departments.
3. Ra. 200-10-350	Accountant (Personal scale) and Cashier	Food and Supplies Department.
4. Ra. 200-10-300 plus special pay of Ra. 25, Ra. 20, 20 per cent. of basic pay, Ra. 30, Ra. 15.	Accountant, Assistant Inspecting Accountant, Assistant Accountant, Additional Accountant, Treasury Accountant, Deputy Treasury Accountant, Head Accountant, Junior Accountant, Auditor, Accountant-cum-Storekeeper, Accountant-cum-Head Clerk, Senior General Assistant-cum-Accountant, Senior Accounts Clerk, Accountant, Accountant-cum-Auditor, Audit Assistant and Cashier.	Animal Husbandry and Veterinary Services, Food and Supplies, Development and Planning, Land and Land Revenue, Local Self-Government, Agriculture, Commerce and Industries, Education, Finance, Fisheries, Forest, Health, Home, Irrigation and Waterways, Labour, Judicial, Tribal Welfare, Commerce and Small-Scale Industries Departments, Public Service Commission, West Bengal.
5. Ra. 150-5-250	Assistant Accountant, Accountant, Assistant Auditor, Junior Auditor, Head Clerk-cum-Accountant, Auditor, Cashier and Lower Division Assistant doing accounts work.	Commerce and Industries, Co-operation, Fisheries, Board of Revenue, Cottage and Small-Scale Industries, Finance Departments.

ANNEXURE III

Rules regarding departmental examination and training for both the West Bengal Audit and Accounts Service and the West Bengal Junior Audit and Accounts Service

1. All direct recruits to the West Bengal Audit and Accounts Service and the West Bengal Junior Audit and Accounts Service shall on recruitment be placed on practical training for a period of 4 months during which they will be posted on training in practical working for about two weeks in the Accounts and Budget Branches of the Finance Department, for about two weeks in the treasury, for about a month in Public Works Division and for about two months in a Commercial Undertakings. During this period they will be given detailed practical training in accordance with a training programme to be drawn up by the Finance Department. After this period of four months, they will be placed on regular charges.

2. Lectures on various subjects included in their syllabus of examination will also be delivered by

selected officers of State Government or of the Indian Audit and Accounts Department as well as by experienced officers in Commercial Undertakings. These lectures will be arranged outside office hours for the benefit of members of the service, and it will be compulsory for them to attend the lectures till they negotiate the prescribed departmental examination successfully.

3. The direct recruits to the services shall be required to pass a departmental examination within four chances commencing from the first examination held after one year of joining the service. The officers willing to take up the examination even before the completion of year of their service may be allowed to do so. In exceptional cases the Government in the Finance Department may grant an additional chance.

4. Failure to pass the departmental examination fully within the prescribed number of chances will entail his removal from service. Government may, however, offer him appointment in one of the feeder services if there is a vacancy, and if his capacity is adjudged as suitable for such appointment.

5. Departmental examination will be in two parts:

Part I: Relating mainly to civil accounts, audit finance and service rules, and

Part II: Relating to commercial accounting, auditing, costing, etc., the details of syllabus and subjects of departmental examination for both parts are contained in Annexure to these rules.

6. An officer will not be adjudged to have passed unless he has passed all papers securing at least 50 per cent. in each paper of both Part I and Part II. An officer who secures at least 50 per cent. in any paper will, however, be exempted from appearing in that paper again even if he has not passed in other papers in that part in that chance.

7. The examination will be held half-yearly in May and November every year and will be conducted by the West Bengal Public Service Commission. The examiners for Part I of the examination will be selected from the members of the Indian Audit and Accounts Service by the Public Service Commission in consultation with the Accountant-General, West Bengal, while those of Part II will be selected by the Public Service Commission. The examination in all subjects will be in higher standard comparable to those of S.A.S. examination (ordinary and commercial) of the Indian Audit and Accounts Department.

8. An officer may at his option take up both parts of the examination in the same chance or he may take one part only in one chance, but the salient condition will still remain that he shall have to pass in both parts within the prescribed number of chances.

9. The officers directly appointed to the service will have to pass qualifying examination in Hindi/ Bengali as prescribed in the rules in respect of the W.B.C.S. Officers.

10. The existing incumbents of the posts who are absorbed in the West Bengal Audit and Accounts Service and the West Bengal Junior Audit and Accounts Service and the incumbents of the posts (Annexure II) eligible for promotion in the West Bengal Junior Audit and Accounts Service shall have to pass the departmental examination as a pre-condition for eligibility for appointment to any one of the higher services.

11. S.A.S. Accountants of the Indian Audit and Accounts Department and the Divisional Accountant of the Public Works Department will be exempted from appearing in Part I and the Commercial S.A.S. Accountants of the Indian Audit and Account Department will be exempted from appearing in both parts. Chartered Accountants and Works and Cost Accountants will be exempted from appearing at Part II.

SYLLABUS AND SUBJECTS OF THE DEPARTMENTAL EXAMINATION.

PART I

Subjects	Time allowed	Marks
1. Principles of Civil Accounts, Audit and Finance (without book)	2½ hours	100
2. Civil Audit, Accounts and Service Rules (without book)	3 hours	100
3. Public Works Accounts and Procedure (with books)	3 hours	100

PART II

(All without books)

1. Business Organisation, Mercantile Law, etc.	3 hours	100
2. Advanced Accountancy and Auditing	3 hours	100
3. Cost Accounting, Factory Organisation and Management Accounting	3 hours	100

SYLLABUS

PART I

Paper (I): The questions will be more of a theoretical nature and the syllabus will consist of—
(i) the following chapters of "An Introduction to Indian Government Accounts and Audit" issued under the authority of the Comptroller and Auditor General of India.

Part II: Chapter 6—The General structure of Financial Administration in India. Chapter 7—Currency and Resource Arrangements, Chapter 8—The Working of a Treasury, Chapter 10—The Original Records. The basis of Accounts and Audit. Chapter 11—Classification of Receipts and Expenditure in Government Accounts.

Part III: Chapter 13—Audit of Receipts. Chapter 14—Audit of Expenditure. Chapter 21—Relations between the Audit Department and the Finance Department of the Central and Provincial Governments.

Part IV: Chapter 27—Contingent Expenditure.

Part V: Chapter 37—Compilation of Accounts.

(ii) Constitution of India—Chapters and Articles relating to Finance, Audit and Accounts, Money Bills, Borrowing, Property, Contracts and Services.

Paper (2): The syllabus will consist of—

(i) The West Bengal Service Rules, Part I.

(ii) The West Bengal Service Rules, Part II—Chapters I to IX and XIII.

(iii) Pension Rules in Civil Services Regulations and the Liberalised Pension Rules.

(iv) West Bengal Financial Rules, Volumes I and II.

(v) West Bengal Treasury Rules, Volumes I and II.

(vi) West Bengal Audit Manual, Parts I and II.

(vii) Accounts Code, Volumes I and II.

Paper (3): The Syllabus will consist of—

(i) Central Public Works Accounts Code with Appendices.

(ii) Book of Forms referred to in Central Public Works Accounts Code.

(iii) Accounts Code, Volume III (Parts I and II—Public Works portion only).

(iv) West Bengal Financial Rules, Volume I, Chapter VI, Section 3, Chapter VIII, Sections 3 and 4.

(v) Treasury Rules, West Bengal and Subsidiary Rules, Volume II, Part I of Appendix V.

PART II

Paper (1): Business Organisation—General Commercial and Trading Terms; General knowledge of Trade Transport; Currency, Foreign Exchange, Warehousing, Office Organisation, Filing System, Shipping Terms and Documents; Financing of Industry and Trade (including Industrial Finance Corporation and Industrial Credit Investment Corporation of India). Mercantile Laws—The following Indian Statutes including any addition, amendments and consolidation that may take place from time to time. The Indian Contract Act; the Indian Sales of Goods Act; The Company Law (provisions relating to Memorandum and Articles of Association), Capital, Shares and Shareholders; Mortgages and Charges, Directors Meetings, Accounts and Audit, Government Companies and Private Companies.

Paper (2): Advanced Book-keeping—Single and Double entry Book-Keeping and Accounts; Bills of Exchanges; Consignments; Depreciation and Sinking Fund; Self Balancing Ledger; Trading; Manufacturing; Profit and Loss Accounts and Balance Sheets; Partnership Accounts; Company Accounts; Branch Accounts; Departmental Accounts; Double Accounts; Accounts of Public Utility concerns; Hire Purchase and Royalty Accounts; Miscellaneous Accounts—(1) Fire Claims for stock; (2) Packages and Empties. (3) Voyage Accounts; Analysis of Balance Sheet. Auditing—Internal Check; Audit Programme; Vouching; Valuation and Verification of Assets and Liabilities; Audit of the Accounts of Partnerships and Companies; Duties and Responsibilities of Auditors; Audit of various Institutions; Special features relating to audit of Government companies and Public Utility concerns.

Paper (3): A. Costing:

(i) Labour—Employment of Labour, Different methods of payment of wages. Incentive, Record maintained for payment of Labour.

(ii) Material—purchase; receipt; storage and issue of materials, Records and forms kept in connection with the above; pricing of materials, maxima and minima limits.

(iii) Overhead — Production, Administrative, Distribution and selling overheads—How classified, collected, apportioned and allocated.

(iv) Different types of Costing; Standard Costing; Process Costing; By-Product and Joint Product Costing; Uniform Costing; Marginal Costing.

(v) Treatment of Waste of Costing.

(vi) Reconciliation between Cost and Financial Accounts. Problems on Cost accounting will also be asked.

B. Factory Organisation: Production control, Material control, Layout of plant, Machinery, etc. Production and distribution of power; Transportation system; Duties of Manager, Foreman, etc.

C. Management Accounting: Introduction; Anticipation; Sales Budget; Production Budget; Administration and Research Budgets and the Capital Budgets.