

No. A-34012/142/2006/J.A.O (C)/ Syllabus Review/MF CGA (E)/43
GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPTT. OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
LOK NAYAK BHAWAN
KHAN MARKET, New Delhi.

8th June, 2006

To

Sh./Smt.
Pr. CCA/CCA/CA/Dy. CA
Min./Deptt. of
New Delhi.

Subject:- Regulation for the Junior Accounts Officer (Civil) Examination effective from 2006 onwards.

Sir/ Madam,

The Regulation and Syllabus of the Junior Accounts Officer (Civil) Examination has been revised. This revised Regulation and Syllabus to be effective from 2006 is enclosed.

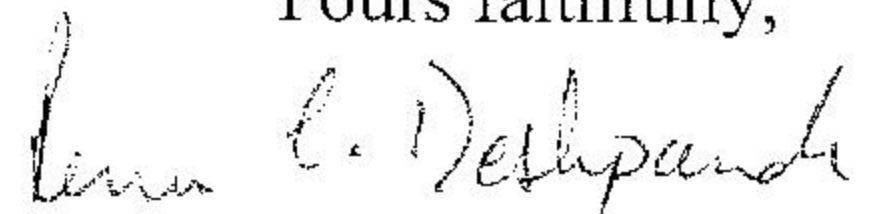
The Course and the examination on Computer Concept to be conducted by DOEACC Society has been detailed in Para 15 of the Regulation. The details of accredited institutes of DOEACC where the candidates can get enrolled for training and take the CCC exam conducted by DOEACC and the training cost/fee which is to be borne by the respective ministries will be intimated separately.

The contents of the Regulation and Syllabus may be brought to the knowledge of all the PAOs and the candidates for their information at the earliest. These are also being put on the website of the CGA (www.cga.nic.in).

Kindly acknowledge receipt.

Encl: as above

Yours faithfully,



(Renu. C. Deshpande)

Dy. Controller General of Accounts.

Government of India
Ministry of Finance, Dept. of Expenditure
Office of the Controller General of Accounts
Lok Nayak Bhavan, New Delhi

**REGULATION FOR THE JUNIOR ACCOUNTS OFFICER (CIVIL)
EXAMINATION FOR APPOINTMENT AS JUNIOR ACCOUNTS
OFFICERS IN DEPARTMENTALISED ACCOUNTS ORGANISATION
EFFECTIVE FROM 2006.**

INTRODUCTION

1. The Regulation governing the Junior Accounts Officer (Civil) Examination will hereinafter be called as 'Junior Accounts Officer(Civil) Examination Regulation 2006' and will be effective from 2006.

2. The Junior Accounts Officer (Civil) Examination required to be passed in order to be eligible for appointment as Junior Accounts Officer will consist of 8 Papers and a course and examination on Computer Concepts (the details of which are explained in paragraph 15 below). The details of the 8 papers and the total marks, scheme of examination, marking system and the detailed syllabus of Junior Accounts Officer (Civil) Examination for each of the Papers and those on Computer Concepts has been brought out in Annexure-I and Annexure-II. A candidate could take one or more papers in any combination in one sitting. There will be no upper age limit for appearing in the examination.

3 The Examination would be conducted such number of times in a year in the manner prescribed by the Controller General of Accounts by means of question papers set by or on behalf of the Controller General of Accounts. The answers would be examined and marked by Officers nominated by or on behalf of the Controller General of Accounts.

4. ELIGIBILITY CONDITIONS:

4.1 All Accountants/ Sr Accountants, Lower Division Clerks, Computer Operators, Data Entry Operators, Stenographers Grade III, Stenographers Grade II and Grade-I, covered by the Central Civil Accounts Service (Group 'C') Recruitment Rules 2000, Central Civil Accounts Service Computer Operator (Gr. C posts) Recruitment Rules, 1995, Central Civil Accounts Service Data Entry Operator Grade A and Grade B (Group 'C' posts) Recruitment Rules, 1994, Central Civil Accounts Service (Stenographer Group 'C') Recruitment Rules, 2000, and Central Civil Accounts Service (Stenographer



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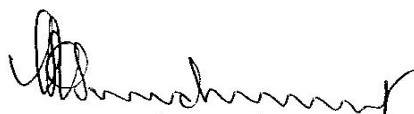
Grade -I) Recruitment Rules 2000, respectively who have rendered a minimum service of three years in their grades as on 1st October of the year of Examination will be eligible for taking part in the examination. In respect of persons transferred from other organisations the service rendered in the relevant grade prior to the transfer shall also be included.

4.2 Candidates would be required to pass all the 8 papers along with the course and examination on Computer Concepts within a period of 12 successive examinations conducted by the Controller General Accounts commencing from of his/her first appearance under the new regulation in order to be eligible for promotion as Junior Accounts Officer. The period of 12 successive examination will include any examination in respect of which the candidate has been allowed to withdraw his candidature under Paragraph 6.

Note:- In respect of candidates who have appeared under the earlier Regulation and passed Part-I of the examination or secured an exemption in any subject under Part-I or Part-II, as indicated in Paragraph 8, the period of 12 successive examination would be counted from the examination to be held in 2006.

4.3 Subject to the various instructions issued by the Controller General of Accounts from time to time and also subject to his final approval, Principal Chief Controllers of Account/Chief Controllers of Account/Controllers of Account (Pr.CCAs/CCAs/CAs) /Heads of Accounting Organisation may permit candidates of their offices to appear in the Jr. Accounts Officer (Civil) Examination provided they are otherwise eligible to take the examination. The name and other particulars of the candidates permitted to take the examination should be sent to the Controller General of Accounts by the dates prescribed, in form CGA/JAE-12. The forms will be supplied to the Pr.CCAs/CCAs/CAs/Heads of Accounting Organisation each year. If there is no candidate from any organisation 'NIL' statement should be invariably be sent. The Pr.CCAs/CCAs/CAs / Heads of Accounting Organisation should ensure that the particulars noted in the statement are correct. To ensure the correctness the Pr.CCAs/ CCAs/CAs etc. should get the particulars in the statement checked, in addition, by a Junior Accounts Officer and an Accounts Officer other than those who are responsible for its preparation.

4.4 Pr.CCAs/CCAs/CAs etc. are requested NOT to forward original application or any other communication from any prospective candidates to this office.



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5. RELAXATION IN THE CONDITIONS OF ELIGIBILITY:

All the conditions of eligibility of the candidates to take up the examination has been laid down in para 4 above. The Pr.CCAs/CCAs/CAs who scrutinise the eligibility condition with reference to the rules laid down in para 4 above must ensure that all candidates recommended by them satisfy all the above conditions of eligibility and no request for relaxation will be entertained by the Controller General of Accounts.

6 GUIDELINES FOR DEALING WITH APPLICATIONS FOR WITHDRAWAL FROM THE EXAMINATION

6.1 While notifying the schedule for receipt of the list of candidates for the examination the Controller General of Accounts may at his discretion prescribe a date before which a candidate may be permitted by the Pr.CCA/CCAs/CAs/ Heads of Accounting Organisation to withdraw the candidature without assigning any reason. A consolidated statement of withdrawals giving reference to the relevant entries in the list of candidates (form CGA/JAE-12) of all the candidates who have been permitted to withdraw under this clause should be sent to the Controller General of Accounts on a date which will be specified for this purpose. Allotment of Index Nos. to the candidates would be taken up after the receipt of this list from the Pr.CCAs/CCAs/CAs etc. A 'NIL' statement should invariably be sent if no such cases has arisen. Candidates included in the consolidated statement of withdrawals will not be given Index Nos. and no candidate will be permitted to appear for the examination after being permitted to withdraw the candidature.

6.2 If in any exceptional circumstances any candidate requests for withdrawal after the above mentioned prescribed date, the Pr.CCAs/ CCAs/CAs/Heads of Accounting Organisation would exercise their judgement on the grounds offered by the candidates for withdrawal, such as medical reasons or other reasons beyond the control of the candidate which forced him to withdraw from the Examination and take a final decision in each case provided that a request had actually been received before the commencement of the Examination by the head of the office. Obviously, where the applications had been received by the Head of Office after the Examination had already commenced or was already over or cases where candidates applied for withdrawal after appearing in some papers of the Examination are not covered under these regulations and such requests should not be entertained or recommended to the Controller General of Accounts for special relaxation. The Pr.CCAs/CCAs/CAs/ Heads of Accounting Organisation should not, however, inform the Controller General of Accounts in piece-meal of the decisions taken by them on individual applications.



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6.3 Within a week after the examination is concluded, a final list indicating the names & Index Nos of candidates who have been permitted by the Pr.CCAs/CCAs/CAs/Heads of Accounting Organisation to withdraw their candidature under this clause should be forwarded to Controller General of Accounts (A 'Nil' statement is required if no such case has arisen). This information will be utilised by the Controller General of Accounts at the time of publication of results of the Examination wherein such candidates will be marked 'withdrawn' in the result sheet.

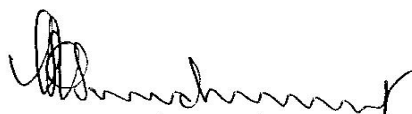
6.4 The Pr.CCAs/CCAs/CAs etc. are requested to follow the procedure described in Paragraph 6.1 to 6.3 above strictly while dealing with the withdrawal of applications. No correspondence on this matter directly from the candidates or from officers subordinate to Pr.CCAs/CCAs/CAs etc. will be entertained by the Controller General of Accounts.

7. RESULTS/PASS MARKS:

A candidate who has passed all 8 papers and also qualifies the examination on Computers will be declared as Passed and will be eligible for promotion as Junior Accounts Officer. In order to pass in a paper a candidate should secure 55% (50% in the case of Paper-1 and Paper-4) where upon he/she will be exempt from reappearing in that paper. For SC/ST candidates the pass mark will be 50% (45% in the case of Paper-1 and Paper-4).

8. EXEMPTIONS:

Consequent to the introduction of the revised syllabus for the examination to be conducted from the year 2006 onwards, the exemption allowed to be carried from the existing subject of the old syllabus to the new papers in the revised syllabus will be as brought out in Annexure-III. Candidates who have passed the final examination of the Institute of Cost and Works Accountant /Institute of Chartered Accountants of India will be exempted from appearing in paper 8 on "Commercial and Management Accounts" of the Junior Accounts Officer (Civil) Examination Regulation 2006.



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9. TRAINING:

9.1 There is no objection to the Pr.CCAs/CCAs/CAs etc. arranging for such lectures/training classes at their Head Quarter or at any outstations for the candidates appearing for the Junior Accounts Officer(Civil)Examination Regulation,2006.

9.2 Lecturers should be selected keeping in view their experience as well as educational qualifications. Services of retired Accounts Officers/Dy. Controller of Accounts for such training can also be utilised subject to the condition that they keep themselves updated with the rules and procedures. They may also be paid honorarium at the rates prescribed hereunder.

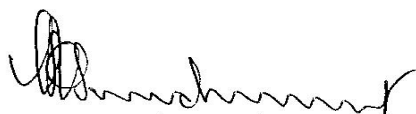
9.3 Lecturers shall be entitled to purchase one set of books prescribed for the paper concerning them out of the respective office contingencies. They shall also be entitled to reimbursement of conveyance charges from office to the place of lecture hall as otherwise admissible under the rules for performance of official duties.

9.4 The rates of honorarium for delivering lectures commencing from 7th June, 1999 are Rs. 100/- per lecture of 75 minutes duration irrespective of the rank/designation of the officer delivering the lectures. Grant of honorarium will be subject to the conditions laid down in this office letter No. A.34012/100-E/77/MF CGA(E)/72 dated 07.06.1999.

9.5 Necessary financial sanction/provision of funds for the expenditure involved will be ensured by the Pr. CCAs/CCAs/CAs.

9.6 Where joint training classes have been held, the Co-ordinating Pr.CCAs/CCAs/CAs shall certify the number of lectures delivered by each PAOs/JAOs etc. participating in the training programme to the respective Pr. CCAs/CCAs/CAs holding administrative control to enable them to accord necessary sanction and arrange payment of the honorarium out of their respective office funds.

9.7 Practical training in public works division or in stores purchase organisation is not obligatory before a candidate is allowed to appear in Paper 6 and 7 of the Examination.



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10. LANGUAGE MEDIUM

Question papers on all the subject prescribed under the Junior Accounts Officer (Civil) Examination Regulation, 2006 will be bilingual i.e. both in Hindi and English. Candidates may answer particular paper in its entirety either in Hindi or English. However, they will not be allowed to answer a particular question paper partly in Hindi and partly in English. Option of the candidates for answering a paper in Hindi or English is not required.

11. RESPONSIBILITY FOR SUPPLY OF BOOKS/PUBLICATIONS REQUIRED FOR PREPARATION FOR THE EXAMINATION

Candidates are expected to make their own arrangements and avail of library facilities wherever available for their requirement of prescribed books and correction slips to the various code and manuals for the Junior Accounts Officer (Civil) Examination.

12. USE OF UNOFFICIAL PUBLICATIONS

12.1 Candidates would be permitted to use during the examination the unofficial publication as listed below each paper of the syllabus (Annexure I).

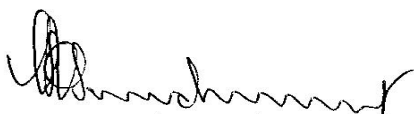
12.2 Keeping in view the non-availability of latest Govt. Publications in regard to the following Acts, candidates may be permitted to use non-Govt. publications providing 'Bare Acts' in the Examination Hall:

- (1) The Indian Contract Act, 1872
- (2) The Central Sales Tax Act, 1956
- (3) The Limitation Act 1963

12.3 Candidates would have to provide themselves with the books at their own cost and are also forewarned that they would be using these books at their own risk. Controller General of Accounts is not responsible with regard to the accuracy or completeness of the publications.

13. REPRESENTATIONS FROM FAILED CANDIDATES

Representation from failed candidates for the grant of grace marks, revaluation/rechecking of the answer books should not be forwarded to the Controller General of Accounts unless the Pr.CCAs/ CCAs/CAs, etc, is fully convinced that there are sufficiently strong grounds for entertaining the representations. Representations of this nature received directly from the



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candidates or through officers subordinate to CCAs/CAs, will not be entertained.

14. TRAVELLING ALLOWANCE:

Travelling allowance as on tour but without any allowance for halt may be allowed under S. R. 132 to outstation candidates for the journeys between their Headquarters and the place at which they appear for the Junior Accounts Officer (Civil) Examination conducted by the Controller General of Accounts. The T. A. claim will be restricted to what would be admissible for journey to and from the Examination Centre which is nearest to the station of posting of the candidate.

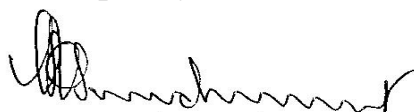
15. COURSE AND EXAMINATION ON COMPUTER CONCEPTS.

15.1. The candidates appearing for the Junior Accounts Officer (Civil) Examination under the new Regulation and also those candidates who have to appear only in the paper on Computer System of the old syllabus will have to enroll themselves for the 'Course on Computer Concepts' (CCC) with the accredited institutes of DOEACC Society and qualify the CCC Exam conducted by the Society. Qualifying the CCC exam conducted by DOEACC Society is mandatory for promotion as Junior Accounts Officer.

15.2 The list of accredited institutes of the DOEACC Society to which the Junior Accounts Officer (Civil) examination candidates will get enrolled, obtain training and appear the CCC examination will be circulated separately.

15.3 The cost of initial training of the candidates will be borne by the ministry from which the candidate would be appearing for the examination. The Pr.CCAs/CCAs/CsA etc are required to make necessary provision of funds to meet the expenditure of the training of the candidate. The schedule of fees to be paid to the accredited institute would be intimated separately. The DOEACC Society will be charging an examination fee (currently Rs.340.00) for each appearance in the CCC exam after training. The Pr.CCAs/CCAs/CAs etc will bear the cost of examination fee for each candidate not more than twice. The cost of examination fee for subsequent attempts, due to failure/ absence, will be borne by the respective candidates and will be remitted by the candidates directly to the DOEACC Society.

15.4 The DOEACC Society are currently conducting the exams for the CCC course thrice in a calendar year i.e January, May & September. However, the Junior Accounts Officer (Civil) examination are currently held once in a year. Accordingly the candidates who qualify the CCC exam of DOEACC upto the



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September batch each year, as per the schedule of DOEACC, will be considered for promotion as Junior Accounts Officer and will be included as a passed candidate of the J.A.O (Civil) examination for that year. (provided the candidates have qualified the other 8 papers).

15.5 The candidates would be free to take the required training and the CCC examination at any time during the year.

15.6 The syllabus of the CCC examination conducted by the DOEACC society presently is at Annexure-II. However the syllabus could vary from time to time as may be notified by the DOEACC society. The candidates would be covered by the syllabus prevalent at the time they appear in the examination.

16. GENERAL

16.1. Controller General of Accounts expects that all the PrCCAs/CCAs/CAs, etc. to strictly adhere to the prescribed regulations and schedule that may be prescribed for the various activities connected with the Examination.

16.2 The Controller General of Accounts shall have the authority to add to or alter the list of categories eligible to appear in the examination as also the other eligibility conditions in respect of the examination.

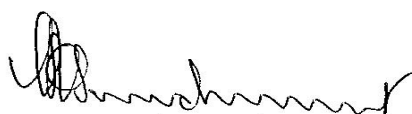
16.3 The Controller General of Accounts shall have the authority to exempt any candidate possessing specified educational or professional qualification from appearing in any paper or papers in the examination.

16.4 The Controller General of Accounts shall have the authority to vary, relax or modify any of the regulations, conditions and procedures of the examination for a specified class / group of persons.

16.5 The Controller General of Accounts shall have the authority to vary, relax any of the regulations, conditions and procedures in the examination.

16.6 In all the matters relating to the Examination, the decision of the Controller General of Accounts shall be final.

16.7 These Regulations would supercede all previous Regulations issued with regard to the conduct of the Junior Accounts Officer (Civil) Examination.



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