

**Government of Jammu and Kashmir
Finance Department (Codes Division)
Civil Secretariat,
Jammu/Srinagar**

Notification

Jammu, the 24th of August, 2021.

S.O. 297 - In exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Lieutenant Governor is pleased to make the following amendments in the Rules for Admission in the Accountancy Training School for the various Accountancy Courses and the Examination thereof as contained under Schedule XI of Jammu and Kashmir Civil Service Regulations, Vol. II; namely:-

- i. For the words "**Annexure-A**" appearing in rule 5(a) the word "**Annexure**" shall be substituted.
- ii. **Annexure-A** and **Annexure-B** shall be substituted by the **Annexure** appended in this notification.

By Order of the Lieutenant Governor.

Sd/-
(Atal Dulloo), IAS,
Financial Commissioner
(Additional Chief Secretary),
Finance Department.

No. FD-Code/5/2021-384

Dated: 24.08.2021

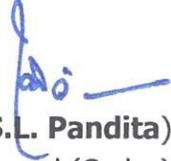
Copy to:

1. Advocate General, J&K High Court Srinagar/Jammu.
2. Principal Accountant General J&K Srinagar/Jammu.
3. All Financial Commissioners.
4. Principal Secretary to the Hon'ble Lieutenant Governor
5. All Principal Secretaries to Government.
6. Jt. Secretary (J&K), Ministry of Home Affairs, Government of India.
7. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
8. Chief Electoral Officer, J&K.

(Signature)

(N)

9. All Commissioner/ Secretaries to Government.
10. Divisional Commissioner Kashmir/ Jammu.
11. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
12. Registrar General, J&K High Court Srinagar/Jammu.
13. Director Anti Corruption Bureau, J&K.
14. Director General, Audit and Inspections.
15. Director General, Budget Division J&K.
16. Director General Accounts and Treasuries.
17. Director General Funds Organization.
18. Director Local Fund Audit & Pensions J&K.
19. Director Information J&K.
20. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
21. Secretary J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary, J&K Legislative Assembly.
24. Director/Principal, Northern Zonal Accountancy Training Institute Jammu.
25. Director Accounts & Treasuries Kashmir/ Jammu.
26. All Directors of Finance/Financial Advisors & CAOs.
27. Principal Accountancy Training School Srinagar.
28. Joint Director, J&K Funds Organization Srinagar/Jammu.
29. General Manager, Government Press, Srinagar/ Jammu for publication in Government Gazette.
30. Private Secretary to Hon'ble Advisors (F)/(B)/(BK), for information.
31. Private Secretary to Chief Secretary.
32. Private Secretary to Financial Commissioner, Finance Department.
33. All Treasury Officers.
34. I/C website, FD (www.jakfinance.nic.in).
35. I/C website, GAD (www.jkgad.nic.in).
36. Government Order File (W2scs).


(S.L. Pandita),
Director General (Codes),
Finance Department.

| Examination in Accounts Clerks Course or A.C.C. | | | | |
|---|--|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| II | Civil Service Regulations & Service Laws (Theory Only) | 100 | 3 Hours | <p>PART A</p> <ol style="list-style-type: none"> 1. J&K Civil Service Regulations (CSR) 1956 Volume I (excluding Part III containing Chapters XI, XII & XIII) and New Pension Scheme (SRO 400 dated:- 24-12-2009 along with Amendments from time to time). 2. J&K Civil Service Regulations (CSR) 1956 Volume II including Leave Travel Concession (SRO 22 dated:- 03-12-2019). 3. Transport Allowance & Children Education Allowance (Govt. order No. :-472 & 473 of 2019 dated:- 28-11-2019 respectively) <p>PART B</p> <ol style="list-style-type: none"> 1. J&K Civil Service (Leave) Rules, 1979. 2. J&K Civil Services (Medical Attendance-cum-Allowance) Rules, 1990. 3. General Provident Fund (Central Services) Rules, 1960. 4. J&K State Life Insurance Scheme (SLI). 5. J&K Govt. Employees (Conduct) Rules, 1971. |

do.

| Examination in Accounts Clerks Course or A.C.C. | | | | |
|---|--|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| III | Financial Rules & Regulations(Theory Only) | 100 | 3 Hours | <p>PART A</p> <p>The General Financial Rules, 2017(Chapter I, II, VI, VII, VIII,IX and XII)</p> <p>PART B</p> <p>J&K Treasury Code.</p> <p>PART C</p> <p>Classification in Govt, Accounts – General Idea of Major and Minor Heads of Account and the Primary Units of appropriations with special reference to the Budget of UT of Jammu & Kashmir.</p> <p>“List of Major & Minor Heads of Accounts Shall be allowed to solve practical problems.”</p> |

Lab.

| Examination in Accounts Clerks Course or A.C.C. | | | | |
|---|-----------------------|-------|---------|---|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| IV | Commercial Accounting | 100 | 3 Hours | Double Entry Book Keeping Contents:-- <ol style="list-style-type: none"> 1. Accounting Principles, Concepts and Conventions. 2. Elements of Double Entry. 3. Rules for Journalising. 4. Ledger Accounts. 5. Sub-Division of Journal. 6. The Cash Book. 7. Banking Transactions. 8. Bill Transactions. 9. The Journal Proper. 10. The Trial Balance. 11. The Trading Accounts. 12. The Profit and Loss Accounts. 13. The Balance Sheet. 14. The Consignment Accounts. |

Note.—

- i. The minimum pass marks will be 35 per cent in each paper (where there are two parts in a paper, marks obtained in both the parts taken together) and 40 per cent in the aggregate. A candidate who appears in all the papers at a time and passes in all but one paper, may be given marks not exceeding 10 (ten) to enable him to secure the minimum number of pass marks in the paper in which he fails, provided that he has already obtained the aggregate prescribed without such grace marks.
- ii. Candidates who obtain 45% or more marks in any paper but fail in examination as a whole will be exempted from appearing in that paper.

lms

- iii. Candidates who have passed any University examination with Commerce as an elective subject forming Book-keeping and Accounts as full-fledged paper thereto may be exempted from appearing in "Book-keeping Paper IV" provided that the syllabus of the Commerce subject already passed covers wholly the syllabus for Book-keeping prescribed for ACC/SAC Part I. Any candidate claiming exemption under this rule will apply in advance of the conduct of the examination and obtain a certificate from the Finance Department regarding the candidate fully qualifying for the exemption in "Paper IV Book-keeping". The certificate shall be treated as conclusive by the Public Service Commission.
- iv. A candidate who appears in all the papers at a time and passes in all the papers individually but fails to secure the aggregate marks prescribed may be given by the Public Service Commission grace marks not exceeding ten (10) in order to enable him to secure the minimum of aggregate marks.
- v. A candidate who takes examination in parts and passes in all but one paper or who fails in the aggregate but passes in all the papers individually, may be given marks not exceeding five (5) to enable him to secure the minimum number of pass marks in that paper or in the aggregate, as the case may be.



| Examination in Subordinate Accounts Course PART I or S.A.C. PART I | | | | |
|--|--------------------------------|-------|---|---|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| I | Noting, Drafting & Soft Skills | 150 | <p>PAPER A 3 Hours THEORY (PART A, B & C), Marks - 100</p> <p>PAPER B 2 Hours PRACTICAL (PART D), Marks -50</p> | <p>PART-A Office Procedure – File Indexing including Manual of Secretariat Procedure & Record Management</p> <p>PART-B Drafting or Official Communications - Official Letters, Demi-official letters, Un-official letters/ communication, Memo and Office Memorandum, Circulars, Notice, Office orders/ Government Orders, Express letters. <ol style="list-style-type: none"> 1. Noting – Office Notes 2. Precise Writing 3. Drafting of Audit Paras including concept and procedures especially evaluating audit reports, audit note and audit paras. </p> <p>PART –C Communication & Interpersonal Skills - Decision Making and Forecasting, Perception, Leadership & Team work, Motivation, Personality Development, Chain management and Conflict management, Positive Thinking and Happiness</p> <p>PART-D Computer Applications - E-office and File Tracking System, Basics in MS Word, Microsoft Excel, Power Point Presentations, JKCPIS, JKPAYSYS, JKBEAMS, PFMS, E-Kuber, Computation and Filling of TDS (with respect to Income Tax Return, Labour Cess, GST etc).MIS (Management Information System), Spread Sheets.</p> |

abc

| Examination in Subordinate Accounts Course PART I or S.A.C. PART I | | | | |
|--|--|-------|---|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| II | Civil Service Regulations & Service Laws | 200 | <p>PAPER A 2 Hours THEORY (CONTENT 1, 2, 3 AND 4) Marks-75</p> <p>PAPER B 3 Hours, PRACTICAL (CONTENT 1, 2, AND 3) Marks -125</p> | <ol style="list-style-type: none"> 1. J&K Civil Service Regulations (CSR) 1956 Volume I (excluding Part III containing Chapters XI, XII & XIII) and New Pension Scheme (SRO 400 dated:-24-12-2009 along with Amendments from time to time) and Relevant Pay Revisions. 2. J&K Civil Service Regulations (CSR) 1956 Volume II including Leave Travel Concession (SRO 22 dated:- 03-12-2019). 3. The J&K Govt. :- <ol style="list-style-type: none"> a. J&K Civil Service (Leave)Rules, 1979. b. General Provident Fund (Central Services) Rules, 1960. c. General Provident Fund Manual(Ledger Posting, Missing Credit and Debit, Suspense, Minus Balance) d. J&K State Life Insurance Scheme (SLI). 4. <ol style="list-style-type: none"> a. The J&K Civil Services(Classification, Control & Appeal) Rules, 1956. b. J&K Govt. Employees (Conduct) Rules, 1971 c. J&K Civil Services (Medical Attendance-cum-Allowance) Rules, 1990 including J&K Health Scheme (SEHAT SCHEME). d. Transport Allowance & Children Education Allowance (Govt. order No. :- 472 & 473 of 2019 dated:- 28-11-2019 respectively), |

9/2

| Examination in Subordinate Accounts Course PART I or S.A.C. PART I | | | | |
|--|-------------------------------|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| III | Financial Rules & Regulations | 150 | 3 Hours | <ol style="list-style-type: none"> 1. The General Financial Rules, 2017(Chapter I, II, VI, VII, VIII, IX and XII). 2. Manual for Procurement of Works (as amended)– (Chapter V GFR), Manual for Procurement of Goods & Services and Manual for Consultancy and others Services(as amended) 3. Delegation of Financial Power (SO – 15 and SO - 58). 4. J&K Treasury Code. 5. Income Tax Act 1961 & GST(Specific to section applicable to Govt. Business at DDO Level) 6. Classification in Govt, Accounts – Major and Minor Heads of Account and the Primary Units of appropriations with special reference to the Budget of UT of Jammu & Kashmir. <p>“SO 15(with amendments),SO 58(with amendments) and Book of List of Major & Minor Heads of Accounts shall be allowed in the examination hall to solve practical problems.”</p> |

Handwritten signature or initials in blue ink.

| Examination in Subordinate Accounts Course PART I or S.A.C. PART I | | | | |
|--|-----------------------|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| IV | Commercial Accounting | 100 | 3 Hours | Double Entry Book Keeping Contents:-- <ol style="list-style-type: none"> 1. Accounting Principles, Concepts and Conventions. 2. Elements of Double Entry. 3. Rules for Journalising. 4. Ledger Accounts. 5. Sub-Division of Journal. 6. The Cash Book. 7. Banking Transactions. 8. Bill Transactions. 9. The Journal Proper. 10. The Trial Balance. 11. The Trading Accounts. 12. The Profit and Loss Accounts. 13. The Balance Sheet. 14. The Consignment Accounts. 15. Depreciation and Reserve and other Funds. 16. Single Entry Book Keeping(Theory Only) |

Note. __

- i. The minimum pass marks will be 37 per cent in each paper (where there are two parts in a paper, marks obtained in both the parts taken together) and 40 per cent in the aggregate. A candidate who appears in all the papers at a time and passes in all but one paper may be given marks not exceeding 10 (ten) to enable him to secure the minimum number of pass marks in the papers in which he fails, provided that he has already obtained the aggregate prescribed without such grace marks.

- ii. Candidates who obtain 50 per cent or more marks in any paper but fail in the examination as a whole will be exempted from appearing in that paper.
- iii. Candidates who have passed any University examination with Commerce as an elective subject forming Book-keeping and Accounts as full-fledged paper thereto may be exempted from appearing in "Book-keeping Paper IV" provided that the syllabus of the Commerce subject already passed covers wholly the syllabus for Book-keeping prescribed for ACC/SAC Part I. Any candidate claiming exemption under this rule will apply in advance of the conduct of the examination and obtain a certificate from the Finance Department regarding the candidate fully qualifying for the exemption in "Paper IV Book-keeping". The certificate shall be treated as conclusive by the Public Service Commission.
- iv. A candidate who appears in all the papers at a time and passes in all the papers individually in the examination but fails to secure the aggregate marks prescribed for the examination may be given by the Commission grace marks not exceeding ten, in order to enable him to secure the minimum number of aggregate marks fixed for the said examination.
- v. Note (v) below Accounts Clerks Course Examination syllabus applies here also.



| Examination in Subordinate Accounts Course PART II or S.A.C. PART II | | | | |
|--|-------------------------|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| I | Indian Financial System | 100 | 3 Hours | <ol style="list-style-type: none"> 1. Constitutional and Regulatory Framework: Consolidated Fund, Contingency Fund and Public Accounts. Role of CAG, Planning Process at District and State/UT Level. 2. Fiscal Policy and Public Finance: Objectives of fiscal policy, Five Year Plans, Central Finances, State finances and Local Finances. 3. Financial Relations Between Union and States: Taxing Powers, Tax Administration, Tax Sharing, Grant-in-Aid, Loans 4. Legislative Control Through Budget and Accounts: Link between Budget and Accounts, Preparation, Presentation and Passing of Budget, Financial Statements of Government, Finance Accounts and Appropriation Accounts, Fiscal, Financial and Budgetary Management and Control, Financial Responsibility and Budget management (FRBM) Act, 2006. 5. Capital Budgeting, Principles and Techniques: Nature and Importance of Capital Budgeting, Difficulty in Capital Budgeting, Kinds of Capital Budgeting. 6. Budgeting and Accounting for Externally Aided Projects – Chapter 10 GFR 7. Government Guarantees – Chapter 11 GFR <ol style="list-style-type: none"> a. Preparation of Resource Statement 8. Government Accounts – Chapter 4 GFR (Major and Minor Head of Accounts- Unit of Appropriation) 6-Tier Classification, Rules for re-appropriation and redistribution of funds and other related topics. 9. Public Expenditure: Revenue and Capital Expenditure and its classification. <ol style="list-style-type: none"> a. Computation of Income Tax on Salaries b. General Sales Tax: Introduction, Levy of GST. Components- IGST, CGST, SGST. Liability of DDO, Filing of returns, Penalty, etc. 10. Resource Mobilisation and concept of PPP. |

| Examination in Subordinate Accounts Course PART II or S.A.C. PART II | | | | |
|--|----------------------------------|-------|---------|--|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| II | Auditing, Principles & Practices | 150 | 3 Hours | <p>I The Principles of Auditing</p> <ol style="list-style-type: none"> 1. Origin and Types of Audit, Internal Audit & External Audit, Pre and Post Audit, Credit and Field Audit, Self Regulating aspect of Audit, Stakeholders of Audit. 2. The purpose of audit <ol style="list-style-type: none"> a. The detection of fraud b. The detection of errors - Errors of omission, Commission and principles, Clerical errors and Compensatory errors 3. Various Classes of Audit and their Advantage <ol style="list-style-type: none"> a. Audit under Statue, Government Audit, Special Audit, Internal Audit, External Audit, Social Audit, Interim Audit, Continuous Audit, Periodic Audit and Partial Audit, Audit of Projects, Audit of Grants-in Aid, Audit of Autonomous and Local Bodies, Audi of Stores and Stock, Audit of Contracts, Audit of Public Works , Performance audit 4. The Conduct of an Audit - Continuous and Final or Completed audit, Special Audit, Consideration on the commencement of a New Audit, Audit Note Books, Method of work, Audit mandate & Important Checks to be exercised during audit, Chief Vigilance Commission (CVC) Guidelines, Concept of Performance Guarantee & Liquidated Damages, 5. The qualities required of an auditor <p>II. The Audit of Cash Transactions:</p> <ol style="list-style-type: none"> 1. Internal check as regards cash <ol style="list-style-type: none"> a. Receipts b) Payments 2. Vouching of payments <ol style="list-style-type: none"> a. General consideration b. Missing Vouchers c. Capital Expenditure - Free hold and household property, Buildings, Plant and Machinery, Investments, etc. d. Special payments - Agents and Travellers Commission, Travelling expenses, Insurance Premium, Bank Charges, salaries, petty cash, bills, payable, bills receivable, dishonoured, etc 3. Wages |

Lat

| | | | | |
|--|--|--|--|---|
| | | | | <ul style="list-style-type: none">a. Internal check as regards wages - Time records, Piece-work records, The preparation of wages sheet, Payment of wages.b. The auditors duty as regard wages4. Vouching receipts<ul style="list-style-type: none">a. General considerationb. Credit Salesc. Cash Salesd. Special receipts - Income from investments, Rents receivable, Interest on loans and Bank deposits, Bills receivable, Miscellaneous receipts, etc.5. The Pass Book - Payments into Bank, Payments out of Bank, Reconciliation with Cash Book, Verification of Cash in hand and of Bank6. Petty Cash - General Consideration, Internal check as regards petty cash, The auditor duty in relation to petty cash. <p>III. (A)</p> <ul style="list-style-type: none">1. Purchases - Internal check as regard purchases, The Bought Journal, Vouching Invoices.2. Purchase returns3. Sales<ul style="list-style-type: none">a. Credit salesb. Cash salesc. Goods on sale or returnd. Goods on consignment<ul style="list-style-type: none">i. Consigner's Books(ii) Consignee's Bookse. Sales and purchases for future delivery4. Sales returns5. Packages and Samples6. Allowances7. Journal8. The Bought Ledger9. The Sales Ledgers - Internal check, Verification of postings, Verification of balances, Bad and doubtful debts.10. Total amounts |
|--|--|--|--|---|



| | | | | |
|--|--|--|--|--|
| | | | | <p>a. Total Debtors Account b) Total Creditors Account</p> <p>III. (B) Loose leaf and Card ledgers</p> <p>IV . 1. The Audit of Impersonal Ledgers - The Impersonal ledger</p> <p>2. Outstanding Liabilities and assets - Outstanding liabilities, Purchases, Wages, rent, rates, etc, Freight, Trade, Expenses, Legal Expenses, Audit fee, Travelling Expenses, etc, Outstanding assets, rents receivable, Interests and Dividends, Commission receivable, rent, etc paid in advance advertising, etc.</p> <p>3. Apportionment of expenditure between capital and revenue.</p> <p>4. Deferred revenue expenditure, alteration of plant, advertising, preliminary expenses, etc.</p> <p>5. The valuation of assets, fixed, floating and wasting.</p> <p>6. The depreciation</p> <p>a. General consideration</p> <p>b. The principle method of providing for depreciation as affecting buildings, machinery, tools and plants</p> <p>7. Repairs and Renewals</p> <p>8. Reserves</p> <p>9. Contingent Liabilities</p> <p>V. Verification of Assets - General consideration, Land and Buildings, Investments, Stock in trade, Loans on security, Bills receivable, Other assets.</p> <p>VI. The auditor of a limited Company - The appointment and remuneration of auditors, The status of the auditor, The powers of the auditor, The duties of auditor, The auditor's report, The publication of the Balance Sheet and auditor's report, Liability of auditors.</p> <p>VII. The Forms of Accounts - Single account system, The double account system, The profit and loss account.</p> <p>VIII. Investigations</p> <p>X. Special points in different Classes of Auditors - Banks, Branch Accounts, Clubs, Cooperative societies, Electric Lighting companies, Motor Omnibus Companies, Retail and Cooperative stores, Schools, Colleges and Universities .</p> <p>XI. Performance and Efficiency Audit – Significance, Importance , Rudiments and Audit Report.</p> <p>XII Audit paras, OB items and other audit related observations including draft paras and concept of e-Audit</p> <p>XIII Audit Manual</p> |
|--|--|--|--|--|

| Examination in Subordinate Accounts Course PART II or S.A.C. PART II | | | | |
|--|------------|-------|---|---|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| III | Budget | 100 | <p>PAPER A 2 Hours THEORY (CONTENT 1, 2, 3 AND 4) Marks-50</p> <p>PAPER B 1.5 Hours, PRACTICAL (CONTENT 2) Marks -50</p> | <ol style="list-style-type: none"> 1. J&K Budget Manual 2. Budget Formulation and Implementation – Chapter 3 GFR Read with <ol style="list-style-type: none"> a. BEAMS b. JKPAYSYS, c. PFMS, d. E-Kuber e. Treasury Net f. PULSE g. GRASS 3. FRBM Act, 2006 4. Concept of Pay and Accounts Office. <p style="text-align: center;">“ J&K Budget manual Book Shall be allowed in practical paper only”</p> |

100

| Examination in Subordinate Accounts Course PART II or S.A.C. PART II | | | | |
|--|--------------------------------|-------|---------|---|
| PAPER | PAPER NAME | MARKS | TIME | CONTENTS |
| IV | Advanced Commercial Accounting | 100 | 3 Hours | <ol style="list-style-type: none"> 1. Depreciation and sinking funds, methods of depreciation 2. Accounts of PSU's, Capital and Revenue Accounts, Receipts and Payments Accounts, Income and Expenditure Accounts. 3. Departmental Accounts 4. Partnership Accounts(Theory Only) 5. Branch Accounts 6. Inventory Management <ol style="list-style-type: none"> a. Methods of Inventory Valuation (LIFO, FIFO, AVCO) 7. Cost Accounting <ol style="list-style-type: none"> a. Study of various components of cost. b. Preparation of Cost Sheet 8. Break Even analysis 9. Working Capital Management (Theory only) 10. Financial Reporting Requirements of various Corporations <ol style="list-style-type: none"> a. Formats of Accounts for PRIs' and Local Bodies 11. Analysis of Financial Statement <ol style="list-style-type: none"> a. Ratio Analysis b. Cash Flow Statement 12. Joint Stock Companies General concept of all kinds of companies, their formation, statutory and statistical books, issue of shares and debentures, forfeiture of shares, preliminary expenses, appropriation accounts, dividends, etc. |

Note 1. ___

-  i. The minimum pass marks will be 37 per cent in each paper (where there are two parts in a paper, marks obtained in both the parts taken together) and 40 per cent in the aggregate. A candidate who appears in all the papers at a time and passes in all but one paper may be given marks not exceeding 10 (ten) to enable him to secure the minimum number of pass marks in the paper in which he fails, provided that he has already obtained the aggregate prescribed without such grace marks. Similarly a candidate who appears in all

the papers at a time and passes in all the papers individually but fails to secure the aggregate marks prescribed may be given by the Public Service Commission grace marks not exceeding 10 in order to enable him to secure the minimum number of aggregate marks fixed for the said examination.

- ii. Candidates who obtain 50 per cent or more marks in any paper but fail in the examination as a whole will be exempted from appearing in that paper.
- iii. The candidates who have passed B.Com/M.Com Examination of any recognised University with Book-keeping and Accounts as full-fledged papers thereto shall not be required to appear in paper IV (Book-keeping) in SAC Part II Examination. Any candidate claiming exemption under this rule will apply in advance of the conduct of the examination and obtain a certificate from the Finance Department regarding the candidate fully qualifying for the exemption in "Paper IV Book-keeping". The certificate shall be treated as conclusive by the Public Service Commission.
- iv. A candidate who appears in all the papers at a time and passes in all the papers individually in the examination but fails to secure the aggregate marks prescribed for the examination may be given by the Commission grace marks not exceeding ten, in order to enable him to secure the minimum number of aggregate marks fixed for the said examination.
- v. A candidate who takes examination in parts and passes in all but one paper or takes examination in one paper only after having secured exemption in all other papers and fails in that paper may be given marks not exceeding five to enable him to secure the minimum number of pass marks in the paper in which he fails.

Note 2. __ :—A candidate who has applied or appeared in any of the Accounts Courses Examination prescribed under these rules but has not passed or whose result has not declared before the date of issue of this Notification, shall have an option either to be governed by the old Syllabus or under the provision of the new Syllabus of that particular Accounts Course Examination. Each such candidate will exercise his option in writing to the Secretary, Public Service Commission within one month of the issue of this Notification or after the declaration of the result.

13