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**PUNJAB PUBLIC SERVICE COMMISSION  
BARADARI GARDEN, PATIALA- 147001**

**GENERAL INFORMATION**

**REGARDING RECRUITMENT TO 75 POSTS OF JUNIOR AUDITOR  
(GROUP-B)**

**IN THE DEPARTMENT OF FINANCE, GOVERNMENT OF  
PUNJAB.**

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**PUNJAB PUBLIC SERVICE COMMISSION**  
**BARADARI GARDEN, PATIALA- 147001**  
**WEBSITE : <http://ppsc.gov.in>**

Advt. No.  
 202269

## GENERAL INFORMATION FOR THE CANDIDATES

### **RECRUITMENT TO 75 POSTS OF JUNIOR AUDITOR (GROUP B) IN THE DEPARTMENT OF FINANCE, GOVERNMENT OF PUNJAB.**

#### 1. INTRODUCTION

*The Punjab Public Service Commission (PPSC) has been established under Article 315 of the Constitution of India, with the basic purpose of recruiting officials in various departments of the Government as per the requisitions sent by the Government in this regard from time to time.*

**The Punjab Public Service Commission invites Online Application Forms from eligible candidates for recruitment to 75 Posts of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab.**

**Note:** This advertisement is being published as per requisitions received from the Department of Finance, Govt. of Punjab vide letter No.7/22//10-5द्विष4/1207138/1 dated 11.04.2018, letter No. 7/22//10-5द्विष4/1247849/1 dated 31.05.2018, letter No. 1(60)/नि-2/2639 dated 29.08.2018, letter No. FD-FE-40CCUP/16/2021-5FE4I/350630/2022 dated 26/04/2022 and letter No.1(60)/1/399556/2022 dated 26/07/2022.

#### 2. NUMBER AND RESERVATIONS OF THE POST

Category Code	Category	Total No. of Post	Posts reserved for Women out of Total no. of Posts
71	General	26	08
92	General Economically Weaker Section, Punjab	08	03
72/73	Ex-Servicemen/LDESM, Punjab	07	04
74	Freedom Fighter, Punjab	01	-
75	Sports Persons, Punjab	02	01
76	Persons with Disability Deaf and Hard of Hearing 76-B	02	-
	Locomotive Disability - 76-C (including Cerebral palsy, Leprosy cured, Dwarfism, Acid attack victims and Muscular dystrophy)	01	-
77	Scheduled Caste others, Punjab	07	03
78/79	Scheduled Caste Ex-Servicemen/LDESM, Punjab	01	-
80	Scheduled Caste Sports Person, Punjab	01	-
81	Balmiki/Mazhbi Sikh, Punjab	08	03
82/83	Balmiki/Mazhbi Sikh, Punjab Ex-Servicemen/LDESM, Punjab	02	-
85	Backward Classes, Punjab	08	03
86/87	Backward Classes, Ex-Servicemen/LDESM, Punjab	01	-
	<b>Total</b>	<b>75</b>	<b>25</b>

General Information regarding 75 posts of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab in the year of 2022

- Note 1** The number of posts may be increased or decreased by the Government at any time before the selection process is complete without giving any prior notice to the candidates.
- Note 2** The Punjab Civil Services (Reservation of posts for women) Rules 2020 issued by the Department of Social Security and Women & Child Development that provides for 33% reservation for women of Punjab is attached as **Annexure-I** with General Information for candidates.

### 3. INITIAL PAY: Rs. 35,400/-

The minimum pay admissible for the ibid posts shall be as per notification no. FD-FE-40CCUP/15/2021-5FE4/350/4 dated 22.12.2021, Department of Finance, Government of Punjab, notification no 7/204/2012-4F.P.1/66 dated 15/01/2015 Government of Punjab, Department of Finance (Finance Personnel-I Branch) Chandigarh; and Notification No.1/6/2016- 4P.P.1/834680/1 dated 07/09/2016 Government of Punjab, Department of Personnel PP-I Branch Chandigarh and letter no. 7/2004/2012-4F.P.1/853793/1 dated 04/10/2016, Fixed emolument equal to minimum pay without any allowance, will be paid during the probation period of 3 years.

### 4. ESSENTIAL QUALIFICATIONS:

- 4.1 Should possess a degree in B.Com (Ist Division) or M.Com. (IInd Division) from a recognized University or institution;
- 4.2 Should have passed Punjabi of Matric or its equivalent Standard.

Provided further that where a ward of Defence Service Personnel, who is a bonafide resident of Punjab State, is appointed by direct appointment, he shall have to pass an examination of Punjabi Language equivalent to Matriculation Standard or he shall have to qualify a test conducted by the Language Wing of the Department of Education of Punjab Government within a period of two years from the date of his appointment. Provided further that where a War Hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him and his widow or dependent member of his family, is appointed under the instructions issued in this behalf by the Government, the person so appointed will not be required to possess afore said knowledge of Punjabi language:

**IMPORTANT NOTE:** The candidates MUST possess the requisite qualification before or by **12/08/2022**.

### 5. AGE

- 5.1 **Candidates should not be below 18 years and above 37 years of age as on 01/01/2022.**
- 5.2 The upper age limit may be relaxed up to 45 years for Punjab Government employees, the employees of its Boards/Corporations/Commissions and Authorities, and all States/ Central Government employees.
- 5.3 The upper age limit is relaxed up to 42 years for Scheduled Castes and Backward Classes of Punjab.

- 5.4 Ex-servicemen of Punjab Domicile shall be allowed to deduct the period of his service in the Armed Forces of Union from his actual age and if the resultant age does not exceed the maximum age limit prescribed for direct appointment to such a vacancy in the Service Rules concerned by more than three years, he shall be deemed to satisfy the condition regarding age limit.
- 5.5 The upper age limit is also relaxed up to 42 years for widows, divorcees and certain other categories of women.
- 5.6 The upper age limit is also relaxed up to 47 years for "Persons with Disability" of Punjab.

**Note:** Provisions mentioned in Punjab Civil Services (General and Common Conditions of Service) Rules, 1994 amended from time to time may be considered

## 6. PATTERN AND SCHEME OF COMPETITIVE EXAMINATION FOR SELECTION

### 6.1 PROCEDURE FOR SELECTION

The procedure for selection of candidates for the post of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab will be as per the following details:-

Subject Matter	No. of Questions	Total Marks
Written Competitive Examination	120	480

As per the instructions of Govt. of Punjab, Department of Personnel issued vide its letter no. 12/152/2015-5P.P.2/720133/1 dated 28/03/2016 and Letter no. PERS-PP-3020/1/2022-3PP3/I/351769/2022 dated 28/04/2022, the selection for the post will be finalized on the basis of written examination only.

The written competitive examination for the post will be scheduled soon.

### 6.2 PATTERN OF THE WRITTEN COMPETITIVE EXAMINATION

The pattern for written competitive examination comprising of 120 questions (@ 4 marks for each question) is as follows:

Sr. No.	Topic	No. of Questions	Marks (Each Question carries 4 marks)	Type of Questions
1.	Questions from the Subject (Part-A of Syllabus)	100	400	MCQs (Multiple Choice Questions)
2.	Questions from General Knowledge & Current Affairs, General Mental Ability, Logical Reasoning & Quantitative Aptitude. (Part B of Syllabus)	20	80	
<b>Total</b>		<b>120</b>	<b>480</b>	

#### **The important points to note:**

- I. *The Question Paper will be in English language only.*
- II. *Each question carries 4 (four) marks and, for each correct answer candidate will get 4 (four) marks.*
- III. *There will be Negative Marking (One Mark for each question) in the written examination for questions wrongly answered i.e. for each incorrect answer, 1 (One) mark will be deducted from the total score.*
- IV. *To answer a question, the candidate has to find, for each question, the correct answer/best option.*

- V. *Answer key will be uploaded on the PPSC website (after written examination), and the candidates will be permitted to raise objections (if any). Candidates will be given four days to deliberate before putting up the objections.*
- VI. *Unanswered/Unattempted questions will be given no marks. In case, a question is withdrawn, all candidates will be given **four (04) marks** irrespective of the fact whether the question has been attempted or not attempted by the candidate.*

### 6.3 DURATION OF EXAMINATION

The exam will be of two (02) hours duration.

### 6.4 SYLLABUS OF THE WRITTEN EXAMINATION

The question paper will be based on the given syllabus from the Subject and from General Knowledge & Current Affairs, General Mental Ability, Logical Reasoning & Quantitative Aptitude (**Annexure-VIII**)

### 6.5 MODE OF EXAMINATION

The examination is a pen and paper-based, to be answered on the specially designed machine gradable OMR sheet using ball point pen.

### 6.6 INFORMATION ABOUT EXAM CENTRE

Information about the examination center(s) will be mentioned on Admit Cards of all candidates. The Public Notice to download the Admit cards will be given on the website of the Commission.

### 6.7 ELIGIBILITY AND SCRUTINY OF APPLICATION FORMS AND TESTIMONIALS

- 6.7.1** All candidates who apply for the ibid post will be treated "provisionally eligible" for appearing in the competitive exam. Acceptance of applications at this stage and allotment of Roll Numbers by PPSC does not indicate acceptance of candidature by the PPSC, since there is no scrutiny of documents before the written exam.
- 6.7.2** The scrutiny of application forms shall be done after the conduct of the examination. During the process of scrutiny, the application forms and other relevant documents, certificates, etc. of the candidates shall be examined to determine their eligibility **as on 12/08/2022**. Candidates not meeting the eligibility criteria will be rejected after the scrutiny process or any time thereafter if found ineligible.
- 6.7.3** The candidates applying for the Competitive Examination should ensure that they fulfill all the eligibility conditions for admission to the examination. Their admission at all the stages of examination for which they are admitted by the Commission viz. Competitive Examination will be purely provisional, subject to their satisfying the prescribed eligibility conditions. If on checking at any time before or after the Competitive Examination, it is found that they do not fulfill any of the eligibility conditions their candidature for the examination will be cancelled by the Commission. If any of their claims is found to be incorrect, they may render themselves liable to disciplinary action by the Commission or the civil court. Any attempt on the part of a candidate to obtain support for his candidature by any unfair means will render him/

her liable for disqualification and disciplinary action.

## 6.8 FINAL RESULT

- 6.8.1** As per the instructions of Govt. of Punjab, Department of Personnel issued vide its letter no. 12/152/2015-5P.P.2/720133/1 dated 28/03/2016 and Letter no. PERS-PP-3020/1/2022-3PP3/I/351769/2022 dated 28/04/2022. The selection for the post will be finalized on the basis of written examination only.
- 6.8.2** No interview shall be conducted for selection to these post.
- 6.8.3** No candidate shall be eligible to be appointed unless he/she obtains 40% marks in the competitive examination (read 35% for the candidates belonging to Schedules Caste of Punjab and Backward Classes of Punjab).
- 6.8.4** Final result shall be prepared on the basis of the net marks obtained by the candidates in the Written Competitive Examination.
- 6.8.5** Category wise merit list will be drawn on the basis of the net marks scored, by the candidate in the written competitive examination.
- 6.8.6** Government of Punjab, Department of Personnel (Personal Policies-I Branch) Notification No. GSR 40/Const./Art.309/Amd.(2)/2020 dated 20/07/2020 prescribes the criteria required to be met by candidates for being considered under the "Sportsperson" category. All candidates qualifying as "Sportsperson" under this notification will be treated equally in the compilation of final merit list under this category.

## 7. NATIONALITY:

A candidate shall be a:

- (i) Citizen of India; or
- (ii) Citizen of Nepal; or
- (iii) Subject of Bhutan; or
- (iv) Tibetan refugee who came over to India before the 1<sup>st</sup> January 1962, with the intention of permanently settling in India; or.
- (v) A person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar) Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India;

Provided that a candidate belonging to categories (ii), (iii), (iv) and (v) shall be a person in whose favour a certificate of eligibility has been issued by the Government of Punjab in the Department of Home Affairs and Justice.

## 8. SUBMISSION OF APPLICATION FORM

- 8.1** The candidates can ONLY apply by filling Online Application Form, a link of which is available on the website of the Commission <http://ppsc.gov.in>. No other mode of application will be accepted.

<b>Process</b>	<b>Last Date</b>
Last date for filling online Application forms,	<b><i>12/08/2022 By 11:59:00 PM</i></b>
Last date for filling Application Fee and Examination fee	<b><i>16/08/2022 By 11:59:00 PM</i></b>

- 8.2 Candidates are advised to fill their details in the online application form carefully e.g., Name, Father's Name, Date of Birth, Category for post, Qualification, Experience, Photo and Signature, Category for fee, etc. After the final submission of online application form by the candidate, no change will be allowed, and the candidate will be responsible for any mistake in the data filled in the online application form.
- 8.3 **Submission of printed copy of the application form:-** **The candidates are NOT REQUIRED to send the hard copy of the Online Application Form to the Office of Punjab Public Service Commission.** However, the candidates must take copy in soft form or the print out of the Application Form at the time of applying, as he/she will not be able to take out the copy at a later stage. He/she must retain the hard/soft copy of online application form along with all eligibility documents ready to be sent at a short notice to PPSC, whenever required by PPSC.
- 8.4 However, candidates applying under the Sports Category will send a hard copy of **Online Application Form' along with Sports Gradation Certificate issued by the Department of Sports, Punjab, latest Punjab Residence Certificate, Reserve Category Certificate issued by the competent authority (if applicable)** by post or by email at [ppsc.juniorauditor2022@gmail.com](mailto:ppsc.juniorauditor2022@gmail.com) or by hand at the reception counter of PPSC by **31/08/2022** to establish his/her eligibility under the sports category
- 8.5 Also, "Persons with Disabilities" must submit the hardcopies of Disability Certificate and request for scribe, if any and other eligibility documents by post or by email at [supdt.exam@ppsc.gov.in](mailto:supdt.exam@ppsc.gov.in) or by hand at the reception counter of PPSC by **31/08/2022** for any assistance, Persons with disabilities may contact Superintendent Examination: 0175-5014832, 0175-5014833. The candidate who applies as PWD must carry the ORIGINAL DISABILITY CERTIFICATE on the day of examination.
- 8.6 *The following **SELF ATTESTED CERTIFICATES** shall be submitted by candidates along with printout of online application form when asked for at short notice:*
- i) Proof of Date of Birth: Certificate of Matriculation/Higher Secondary
  - ii) Proof of having passed Punjabi language
  - iii) Relevant Degree and DMC Certificate
  - iv) Reserve Category Certificate issued by the competent authority (if applicable)
  - v) Latest Punjab Residence certificate (all reserve categories) issued by competent authority.
  - vi) Experience certificate issued by competent authority (if applicable)
  - vii) For ESM, certificates/documents mentioning the following:-
    - a) Date of Enrolment
    - b) Date of Release/Discharge
    - c) Reason of Release/ Discharge



- viii) Certificate as proof of age relaxation claim (if applicable)
- ix) Certificate as proof of fee concession (if applicable)
- x) Proof of being a government employee (if applicable)
- xi) Copy of Bank Challan (PPSC Copy only)

**The Candidates SHALL sign the declaration on the last page of the printout of Online Application Form before submitting the same.**

## 9. APPLICATION AND EXAMINATION FEE

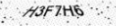









- 9.1** The candidates are required to pay the application fee as per Government Letter No. 10/26/2007-3.P.P.3/540 dated 15-07-2022 as mentioned below: -

Name of Category	Online Application charges	Examination Fee	Total
Scheduled Castes/ Scheduled Tribes of all States and Backward Classes of Punjab State only.	Rs. 500/-	Rs. 250/-	<b>750/-</b>
Ex-Serviceman of Punjab state only	Rs. 500/-	No Fee to be paid	<b>500/-</b>
Economically Weaker Sections (EWS), Persons with Disabilities (PWD) and Lineal Descendants of Ex-Serviceman (LDESM) Punjab	Rs. 500/-	No Fee to be paid	<b>500/-</b>
All Other Categories i.e., General, Sports Persons of Punjab and Wards of Freedom Fighters, Punjab.	Rs 500/-	Rs. 1000/-	<b>1500/-</b>

- 9.2** The candidates entitled to fee concession/exemption MUST submit with their Application Form, a self-attested copy of the certificate certifying their claim for fee concession/exemption. Candidates who do not submit such a certificate shall not be entitled to fee concession/exemption under any circumstances.
- 9.3** Candidate should carefully fill the details in the Online Application Form and click on the "SUBMIT" button at the end of the Online Application Format. Before pressing the "SUBMIT" button, candidates are advised to verify every detail filled in the application. No Change/Edit will be allowed after submitting the Application Form.
- 9.4** Application fee and examination fee will be accepted via online mode only. The fee is non-refundable. Guidelines for online submission of fee are given below. A copy of Guidelines is also uploaded on respective advertisement page.

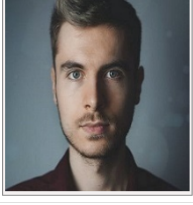
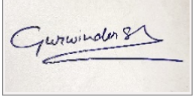










## GUIDELINES TO PAY FEE ONLINE

### STEP-1: UPON SUCCESSFUL REGISTRATION FOLLOWING PAGE WILL BE SHOWN.

About Us	Back	Edit Photo and Signature
Regulations Other Service Commission Links Punjab Civil Service Executive Branch Class 1 Rules 1976 Punjab Civil Service Executive Branch Class 1 Rules 1976 Amendments Nodal Officer For The Implementation Of Hrms Project Punjab Public Service Commission Conferred With Best E-Governance Project Award Punjab Civil Service Rules 2009 With Amendments	<p style="text-align: center;"><b>Instructions</b></p> <ol style="list-style-type: none"> <li>1 Enter Your Registration Number.</li> <li>2 Enter your Corresponding Password in Password box.</li> <li>3 Password will be encrypted when you leave the box.</li> <li>4 If You want to change the password, completely remove and type again.</li> <li>5 Captcha needs to be entered as shown in figure and is not Case Sensitive.</li> <li>6 Dont Refresh or Press Back Button.</li> </ol> <p><b>Mr/Miss RAHUL</b> You have been successfully Registered / Updated your first step. Please Upload Photo and Signature on or before the 16/07/2022 for final Submission of your application form. You have applied for the post of EXCISE AND TAXATION OFFICER on 15/07/2022 under the category GENERAL. Your Registration number is [REDACTED] and the last date for Payment is on or before 17/07/2022. Regards PPSC.</p> Registration Number <input type="text"/> Password <input type="password"/> Enter the code shown <input type="text"/>  Change Image <input type="button" value="Submit"/> <input type="button" value="Cancel"/>	<input type="button" value="OPEN ADVERTISEMENT"/>  <input type="button" value="CLOSED ADVERTISEMENT"/>  <input type="button" value="APPLY FOR THE POST"/>  <input type="button" value="UPLOAD PHOTO SIGNATURE"/>  <input type="button" value="EDIT APPLICATION"/>  <input type="button" value="RESET YOUR PASSWORD"/>  <input type="button" value="PRINT BANK CHALLAN"/>  <input type="button" value="PRINT APPLICATION"/>  <input type="button" value="DOWNLOAD ADMIT CARD"/> 
<input type="button" value="INFORMATION ACT"/> <input type="button" value="LATEST RESULTS"/> <input type="button" value="ANNOUNCEMENTS"/> <input type="button" value="LATEST NOTIFICATION"/> <input type="button" value="GENERAL NOTICES"/>		









### STEP-2 : UPLOAD PHOTO AND SIGNATURE

It is mandatory to upload the photo and signature after registering online as per STEP-1.

About Us	Back	Upload Photograph and Signature
Regulations Other Service Commission Links Punjab Civil Service Executive Branch Class 1 Rules 1976 Punjab Civil Service Executive Branch Class 1 Rules 1976 Amendments Nodal Officer For The Implementation Of Hrms Project Punjab Public Service Commission Conferred With Best E-Governance Project Award Punjab Civil Service Rules 2009 With Amendments	<p style="text-align: center;"><b>Upload Photograph and Signature ( Allowed Signature Size - 10KB to 40KB)</b></p> Photo of the candidate* <input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/>  Signature of the candidate* <input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/>  Enter the code shown <input type="text"/> T8R3M2  Change Image <input type="button" value="Submit"/> <input type="button" value="Cancel"/>	<input type="button" value="OPEN ADVERTISEMENT"/>  <input type="button" value="CLOSED ADVERTISEMENT"/>  <input type="button" value="APPLY FOR THE POST"/>  <input type="button" value="UPLOAD PHOTO SIGNATURE"/>  <input type="button" value="EDIT APPLICATION"/>  <input type="button" value="RESET YOUR PASSWORD"/>  <input type="button" value="PRINT BANK CHALLAN"/>  <input type="button" value="PRINT APPLICATION"/>  <input type="button" value="DOWNLOAD ADMIT CARD"/> 
<input type="button" value="INFORMATION ACT"/> <input type="button" value="LATEST RESULTS"/> <input type="button" value="ANNOUNCEMENTS"/> <input type="button" value="LATEST NOTIFICATION"/>		

Once the candidate clicks on the “**Submit**” button after uploading the photo and signature, below screen is shown.

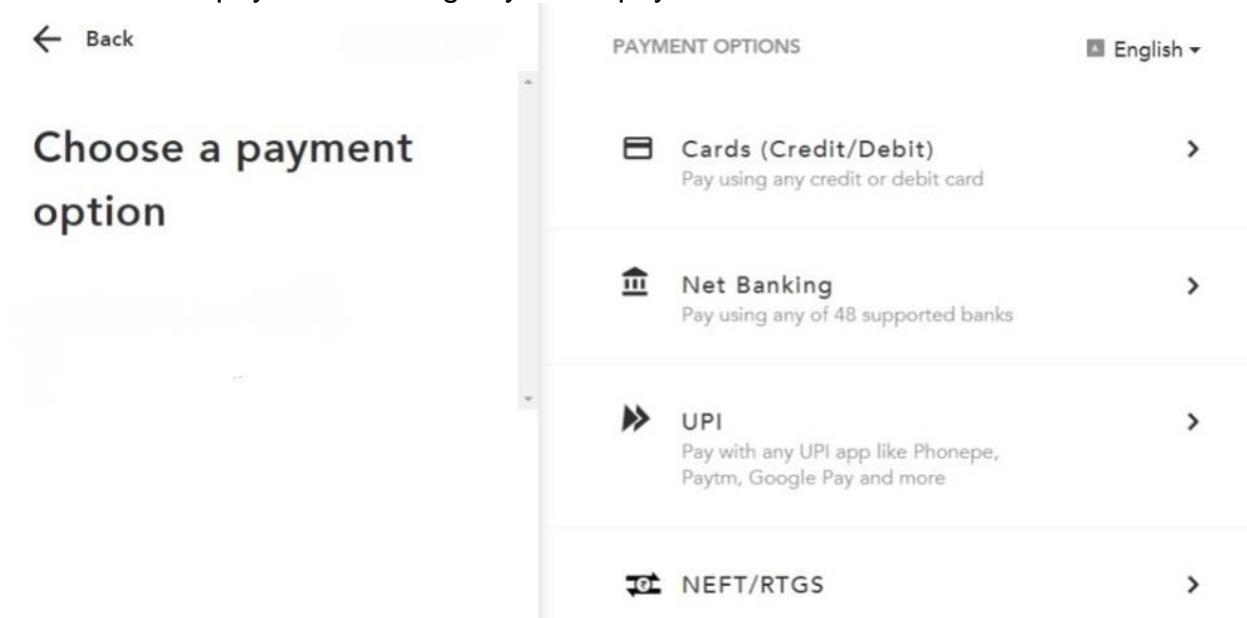
### STEP-3: CANDIDATE FEE DETAIL PAGE

About Us	Fee Payment Details																				
Regulations Other Service Commission Links Punjab Civil Service Executive Branch Class 1 Rules 1976 Punjab Civil Service Executive Branch Class 1 Rules 1976 Amendments Nodal Officer For The Implementation Of Hrms Project Punjab Public Service Commission Conferred With Best E-Governance Project Award Punjab Civil Service Rules 2009 With Amendments	<table border="1"> <tr> <td>Registration No :</td> <td>[REDACTED]</td> </tr> <tr> <td>Fee Amount</td> <td>1500</td> </tr> <tr> <td>Advertisement Number</td> <td>[REDACTED]</td> </tr> <tr> <td>Advertisement Name</td> <td>Recruitment for 10 posts</td> </tr> <tr> <td>Post Name</td> <td>EXCISE AND TAXATION OFFICER</td> </tr> <tr> <td>Candidate Name</td> <td>RAHUL</td> </tr> <tr> <td>Date of Birth</td> <td>01/01/1990</td> </tr> <tr> <td>Post Category Name</td> <td>GENERAL</td> </tr> <tr> <td>Fee Category Name</td> <td>GENERAL</td> </tr> <tr> <td>Online application form submission date</td> <td>15/07/2022</td> </tr> </table> <p style="text-align: center;"> <input type="button" value="Pay Now"/> <input type="button" value="Pay Later"/> </p>	Registration No :	[REDACTED]	Fee Amount	1500	Advertisement Number	[REDACTED]	Advertisement Name	Recruitment for 10 posts	Post Name	EXCISE AND TAXATION OFFICER	Candidate Name	RAHUL	Date of Birth	01/01/1990	Post Category Name	GENERAL	Fee Category Name	GENERAL	Online application form submission date	15/07/2022
Registration No :	[REDACTED]																				
Fee Amount	1500																				
Advertisement Number	[REDACTED]																				
Advertisement Name	Recruitment for 10 posts																				
Post Name	EXCISE AND TAXATION OFFICER																				
Candidate Name	RAHUL																				
Date of Birth	01/01/1990																				
Post Category Name	GENERAL																				
Fee Category Name	GENERAL																				
Online application form submission date	15/07/2022																				
<input type="button" value="INFORMATION ACT"/> <input type="button" value="LATEST RESULTS"/> <input type="button" value="ANNOUNCEMENTS"/>	<input type="button" value="OPEN ADVERTISEMENT"/>  <input type="button" value="CLOSED ADVERTISEMENT"/>  <input type="button" value="APPLY FOR THE POST"/>  <input type="button" value="UPLOAD PHOTO SIGNATURE"/>  <input type="button" value="EDIT APPLICATION"/>  <input type="button" value="RESET YOUR PASSWORD"/>  <input type="button" value="PRINT BANK CHALLAN"/>  <input type="button" value="PRINT APPLICATION"/> 																				

Clicking on "**Pay Now**" link will show the next screen as per STEP-4.

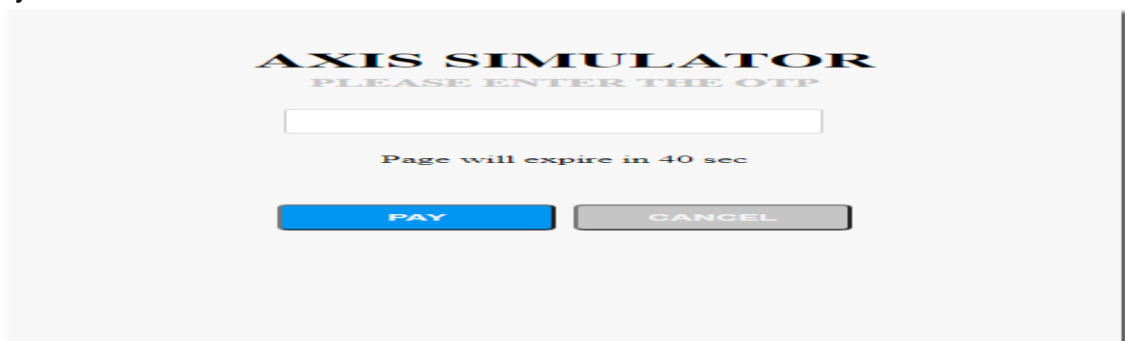
#### STEP-4: PAYMENT MODES

Candidate can pay the fee using any of the payment modes as shown below.



#### STEP-5:- OTP SCREEN

OTP will be received by the candidate on his/her mobile number registered with the payment bank.



#### STEP-6:-PAYMENT SUBMISSION RECEIPT

Once the payment is successful, below screen will be shown and confirmation will be received by the candidate on both registered mobile number and email id.

Candidate can also download the payment receipt using the link [Download Receipt](#).

General Information regarding 75 posts of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab in the year of 2022

**NOTE:** - If the payment process is not completed successfully due to any of the reasons like network/system failures etc., then the candidate can re-login again using the link **“ONLINE PAYMENT”** available on the home page of the website. Below is the screen shot of page after re-login.

Dear candidate please note that if the payment from your bank account has been deducted and 'Transaction Status' is still pending, Click on 'Verify Status' Link. If still the payment has not been made by you, please proceed to make the payment.

Ref. No.	Candidate Reference Number	Total Amount	Transaction Date	Transaction Status	Action	Remarks
[REDACTED]	[REDACTED]	1500	18/07/2022 14:44:46	Pending	<a href="#">Verify Status</a>	

Cancel

- If the payment is already deducted from the bank account of the candidate but the **transaction status** shown is still **“Pending”**, please click on the **“Verify Status”** link for fee reconciliation.
- If the payment has not been deducted from the bank account of the candidate so far, upon clicking on the **“Verify Status”** link, **failure message** will be shown and the candidate is required to click on the **Make Payment** link for the payment.

Dear candidate please note that if the payment from your bank account has been deducted and 'Transaction Status' is still pending, Click on 'Verify Status' Link. If still the payment has not been made by you, please proceed to make the payment.

Ref. No.	Candidate Reference Number	Total Amount	Transaction Date	Transaction Status	Action	Remarks
[REDACTED]	[REDACTED]	1500	18/07/2022 15:48:24	Pending	<a href="#">Verify Status</a>	Transaction failure at bank end. Please make payment again

Make payment

Cancel

## 10. CONDITIONS WHICH MAY RENDER A CANDIDATE INELIGIBLE

**10.1** The following conditions, among others, may render the candidates ineligible:

- Insufficient fee.
- Application fee deposited by means other than online mode .**
- Late receipt of print out of Online Application Form.
- Wrong/incomplete information given in the application form.
- Candidates debarred by the PPSC/other Public Service Commissions.
- Non-fulfillment of any of the eligibility conditions, including those of age and educational qualifications.

**10.2** Only Scheduled Castes, Backward Classes, Ex-Servicemen/ LDESM, Persons with Disability, Freedom Fighter & Sports Persons of Punjab domicile are eligible for the benefit of reservation.

**10.3** **A candidate should indicate the specific category for which he/she wants to be considered and category once opted cannot be changed under any**

General Information regarding 75 posts of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab in the year of 2022

**circumstances. A candidate will be eligible to get the benefits of community reservation in case the particular caste to which the candidates belong is included in the list of reservation communities issued by the Punjab Government. If a candidate indicates in his/her application form that he/she belongs to a particular category but subsequently writes to the commission to change his/her category, such request shall not be entertained by the Commission and shall be filed without any intimation.**

- 10.4 SC/ST Candidates belonging to other States are required to fill their Post Category as General Category (Code 71). They are entitled only to fee concession but not entitled to avail reservation/age relaxation.
- 10.5 Ex-servicemen/Lineal Descendent of Ex-Servicemen (LDESM)/Grandchildren of Gallantry Award Winners who have domicile of Punjab are eligible for reservation under the Ex-Servicemen category. LDESM/Grandchildren of Gallantry Award Winners shall be considered against the vacancies for Ex-servicemen ONLY IF no Ex-servicemen are available. In case sufficient numbers of Ex-servicemen are available, then LDESM shall be treated in his/her basic category.

## 11. SELECTION OF CATEGORIES

Candidates should select their categories carefully, because candidates belonging to categories other than category 71 (General), are entitled to fee concession/exemption, age relaxation and job reservation. **The category once selected by a candidate will not be changed under any circumstances.** Candidates shall submit certificates issued by the Competent Authority in support of their claim to a particular category (as mentioned in the application form) at the time of scrutiny of documents.

### 11.1 CATEGORIES AND CATEGORY CODE

<b><u>Code No.</u></b>	<b><u>Category Name</u></b>
71	General Category
72	ESM, Punjab
73	LDESM, Punjab
74	Freedom Fighter, Punjab
75	Sports Person, Punjab
76	Persons with Disability, Punjab: A: Blind and Low Vision B : Deaf and Hard of Hearing C: Locomotive Disability D: Intellectual Disability
77	SC Others, Punjab
78	SC Others ESM, Punjab
79	SC Others LDESM, Punjab
80	SC Others Sports Person, Punjab
81	Balmiki/ Mazhbi Sikh, Punjab
82	Balmiki/ Mazhbi Sikh ESM, Punjab

83	Balmiki/ Mazhbi Sikh LDESM, Punjab
84	Bairiki/ Mazhbi Sikh Sports Person, Punjab
85	BC, Punjab
86	BC ESM, Punjab
87	BC LDESM, Punjab
92	General Economically Weaker Sections, Punjab.

## 11.2 CODE FOR AGE RELAXATION (IF CLAIMED)

### Code No Category Name

91	State Government/Central Government Employees.
92	SC Punjab only
93	Balmiki/Mazhbi Sikh Punjab Only
94	Widows & certain other categories of women of Punjab.
95	B.C., Punjab Only
96	ESM, Punjab Only
97	Persons with Disability, Punjab Only
98	SC Punjab only+ State Government/Central Government Employees.
99	SC Punjab only + ESM, Punjab.
100	SC Punjab only + Persons with Disability, Punjab.
101	Balmiki/Mazhbi Sikh Punjab only+ State Government/Central Government Employees.
102	Balmiki/Mazhbi Sikh Punjab only + ESM, Punjab.
103	Balmiki/Mazhbi Sikh Punjab only + Persons with Disability, Punjab.
104	B.C., Punjab. + State Government/Central Government Employees.
105	B.C., Punjab. + ESM, Punjab
106	B.C., Punjab. + Persons with Disability, Punjab.

**Note 1:-** SC/ST Candidates belonging to other States are required to fill their Post Category as General Category (Code 71). They are entitled only to fee concession but not entitled to avail reservation/age relaxation.

**Note 2:-** **Only Resident of Punjab Ex-servicemen/Lineal Descendent of Ex-Servicemen (LDESM) are eligible for reservation under the Ex-servicemen category.** LDESM shall be considered against the vacancies for Ex-servicemen only if no Ex-servicemen are available. **In case sufficient numbers of Ex-servicemen are available, then LDESM shall be treated as General Category candidates.**

**Note 3:-** Only those persons with "**Benchmark disabilities**" would be eligible for reservation. "**Benchmark disability**" means a person with not less than 40% of a specified disability where specified disability has not been defined in measurable terms and includes the persons with disability, where disability has been defined in a measurable term, as certified by the certifying authority.

**Note 4:-** A candidate should indicate the specific category for which he/she wants to be considered and category once opted cannot be changed under any circumstances. A candidate will be eligible to get the benefits of community reservation in case the particular caste to which the candidates belong is included in the list of

reservation communities issued by the Punjab Government. If a candidate indicates in his/her application form that he/she belongs to a particular category but subsequently writes to the commission to change his/her category, such request shall not be entertained by the Commission and shall be filed without any intimation.

## **12. DEFINITIONS OF CATEGORIES**

### **12.1 EX-SERVICEMEN (PUNJAB)**

**12.1.1** As per the Punjab Recruitment of Ex-Servicemen Rules, 1982, "Ex-serviceman" means a person who has served in any rank, whether as a combatant or a non combatant, in the Naval, Military and Air Forces of the Union of India (here-in-after referred to as the Armed forces of the Union of India), and who has:

- a. retired or released from such service at his or her own request after earning his or her pension; or
- b. has been released from such service on medical grounds attributable to military service or circumstances beyond his control and awarded medical or other disability pension; or
- c. been released otherwise than on his own request from such service as a result of reduction in establishment; or
- d. been released from such service after completing the specific period of engagement otherwise than at his own request or by way of dismissal or discharge on account of misconduct or inefficiency, and has been given a gratuity;

But does not include a person who has served in the Defence Security Corps, the General Reserve Engineering Force, the Lok Sahayak Sena and the Para Military Forces, but includes personnel of the Lok Sahayak Sena of the following categories, namely: -

- i. pension holders for continuous embodied service.
- ii. persons with disability attributable to military service; and
- iii. gallantry award winners.

**Explanation:** The persons serving in the Armed Forces of the Union, who on retirement from service would come under the category of 'Ex-servicemen' may be permitted to apply for re-employment one year before the completion of specified terms of engagement and avail themselves of all concessions available to Ex-servicemen but shall not be permitted to leave the uniform until they complete the specified terms of engagement in the Armed Forces of the Union.

**12.1.2** As per Punjab Government letter No.15/25/2001-4DW/1591 dated 21/5/2002, an Ex-serviceman is allowed the benefit of reservation for the second time and even thereafter in subsequent recruitment in accordance with the provisions of these Rules.

**12.1.3** Provided that where an Ex-serviceman is not available for recruitment against a reserved category, such a vacancy shall be reserved to be filled in by recruitment of either the wife or one descendent child of an Ex-serviceman.

**12.1.4** Provided further that the wife or the Lineal Descendent child of the Ex-serviceman shall be recruited against the reserved vacancy subject to the conditions that:

- a) he or she possesses the prescribed qualifications and is within the prescribed age limit,
- b) he or she is not already in service;
- c) he or she will be eligible to avail the benefit only once in life.

Provided further that one grandchild of the Gallantry Award Winner shall be recruited against the reserved vacancy, in case the benefit or reservation has not been availed of by any of the children or dependents of such winner or by the winner himself subject to the conditions specified in the second proviso.

**Explanation:** For the purpose of this proviso Gallantry Award Winner includes the winner of the Paramvir Chakra, the Mahavir Chakra, the Vir Chakra, the Sena or Nao Sena or Vayu Sena Medal and Mention-in-Despatches.

**12.1.5** As per Punjab Government notification No. GSR9/Const./Art. 309, 234 and 318/Amd(5)/2003 dated 06/11/2002 and letter No. 1/28/92-3ET/2805 dated 14/05/2003;

- a) “Lineal Descendent” means sons/daughters (married/un-married/ widowed/legally divorced) of the re-employed/ unemployed Ex-Serviceman.
- b) “Wife” shall include the widow of an Ex-serviceman, provided she has not re-married up to the date of the issue of the appointment letter.”
- c) In any case, including the case where the Ex-Serviceman has died, his sons/daughters shall be treated as “Lineal descendent” only if a certificate to this effect has been issued by the authority appointed by the Government.

**12.1.6** Ex-servicemen should be of Punjab domicile and they should submit a Punjab Resident Certificate from the competent authority, failing which would result in of their candidature would be cancelled.

### **Definition of War Hero**

- (i) “War hero” means a defence services personnel or a para-military forces personnel, who is a bona fide resident of Punjab State and has been killed or discharged from service on account of disability suffered by him on or after 1st January, 1999, while fighting in a war declared so by Government of India, in operations in Kargil or any other sector in J & K in the ongoing conflict with Pakistan or in any other operations which may be notified by the State Government to have been undertaken for preserving the unity and integrity of the Country ; or
- (ii) A defence services personnel or a para-military forces personnel who was a *bona fide* resident of Punjab State and was posthumously decorated with Parmvir Chakra, Mahavir Chakra or Vir Chakra: provided that,-
  - (a) In exceptional instances, the cases of such War Heroes may also be covered, with the prior approval of the Department of Personnel who though not *bona fide* residents of Punjab State are yet closely connected to the State of Punjab;
  - (b) In the case of War Heroes, falling in the category (ii) above, the benefits to be given by the State Government will be restricted only to first generation dependent member/next of the kin.



**Note.-** The Government reserves the right to include any other category of Awardees for the purpose of providing employment to the category of War Heroes, as may be notified.

## **12.2 SON/DAUGHTER/GRAND SON/GRAND DAUGHTER OF FREEDOM FIGHTERS (PUNJAB)**

- i) Candidates claiming to be son/daughter/grandson/granddaughter of Freedom Fighters are required to submit a certificate issued by the competent authority (i.e., Deputy Commissioner of the district concerned) as per Punjab Government Instructions No. 9(13)-3PII-84/5822 dated 4/4/1985, No. 7(135)-8P-II-83/10120 dated 19/6/1991 and No. 4-13-8PII-97/10112 dated 22/8/1997.
- ii) Only those Freedom Fighters and their son/daughter/grand-son/grand-daughter are eligible for consideration for reservation under this category who:
  - a) belong to the State of Punjab; and
  - b) have either been granted a Freedom Fighter pension by the Punjab Government or have been awarded Tamra Patra by the Government of India; or
  - c) are otherwise eligible for the grant of Freedom Fighter pension and Tamra Patra but for any reason whatsoever did not apply for Freedom Fighter pension and Tamra Patra but can obtain Freedom Fighter certificate or son/daughter/grand-son/grand-daughter of Freedom Fighter certificate from the General Administration (Political wing) of the Punjab Government.

## **12.3 SPORTS PERSON (PUNJAB)**

**12.3.1** A candidate can claim reservation under the Sports Person category only if:

- a) He/ She belongs to the State of Punjab; and
- b) that he/ She has won Gold, Silver or Bronze Medal in Senior National Championship or National Games in team or individual events while representing the State of Punjab in such sports events as have been conducted by such respective National Sports federations as are affiliated or recognized to the Indian Olympic Association;

OR

- c) He/ She has won first, second or third position in team or individual events and/or he/she has won Gold or Silver or Bronze Medal, at International Sports meets, conducted by Sports Federation affiliated or recognized by the International Olympic Committee or by the International Olympic Committee itself.

**12.3.2** If candidate belongs to Sports Person, Punjab Category, an attested copy of Gradation Certificate strictly in accordance with the Punjab Sportsman Rules, 1988 amended as per Government of Punjab, Department of Personnel (Personnel Policies-I Branch) Notification No. GSR 40/Const./Art.309/Amd.(2)/2020 dated 20/07/2020(Annexure VII) issued by the competent authority should be attached with the application form.

**12.3.3** Director Sports, Punjab is the competent authority to issue Sports Gradation Certificate and any other Sports Certificate issued by any other authority will not be accepted a valid Certificate for claim of reservation under the Sports Person, Punjab Category.

**12.3.4** Applicants claiming reservation under Sports Person, Punjab Category must submit Punjab Resident Certificate from the competent authority, failing which would result in cancellation of their candidature.

#### **12.4 WIDOWS AND CERTAIN OTHER CATEGORIES OF WOMEN**

The definitions as per Government Instructions issued vide letter No. 1/50/83-5PP (1368)/3454 dated 23-4-1984 as amended from time to time the widows and certain other categories of women for reservation in employment is as under:

- (a) Widows;
- (b) Women who are legally separated from their husbands or have been divorced;
- (c) Women whose husbands have been ordered by Civil or Criminal Courts to pay maintenance to them;
- (d) Women whose husbands have remarried; and
- (e) Wives of serving military personnel or those who are disabled while in military service.

#### **12.5 PERSONS WITH DISABILITIES, (PUNJAB)**

Only those persons with "**Benchmark disabilities**" would be eligible for reservation.

**According to Section 2 (r) of The Rights of Person with Disabilities Act, 2016, "Person with Benchmark disability"** means a person with not less than 40% of a specified disability where specified disability has not been defined in measurable terms and includes the persons with disability, where disability has been defined in a measurable term, as certified by the certifying authority.

As per the Instructions of Government of Punjab, Department of Social Security and Women and Child Development issued vide letter No. 1/1/2017-3DC/1588894/1 dated 03-10-2019, the reservation for disabled persons under Section 34 of the Right of Persons with Disabilities Act, 2016 is as under:-

<b>Sr. No</b>	<b>Type of Disability</b>	<b>Percentage</b>
1	Blindness and Low – Vision;	1%
2	Deaf and Hard of hearing;	1%
3	Locomotor Disability (including Cerebral palsy, Leprosy cured, Dwarfism, Acid attack victims and Muscular dystrophy);	1%
4	Intellectual disability (including Autism and Specific learning disability), and Mental illness; OR Multiple disabilities specified in Serial No. 1 to 4 above, including deaf blindness.	1%

**For definition of the above-mentioned categories, please refer the Schedule appended to the Right of Persons with Disabilities Act, 2016 attached as **Annexure-II**.**

A person who wants to avail benefit of reservation will have to submit a "Disability Certificate" issued by a Competent Authority as per Government of India guidelines. The certificate should be dated on or before last date of registration of application.

- a) For persons with disability (with 40% or more disability), compensatory time of 20 minutes per hours is allowed. **The candidate who applies as PWD must carry the ORIGINAL DISABILITY CERTIFICATE on the day of examination.**
- b) Persons with disabilities (with 40% or more disability) who apply for scribe in a prescribed format attached as **Annexure-III**, compensatory time of 20 minutes per hours is allowed. The candidate who applies as PWD must carry the ORIGINAL DISABILITY CERTIFICATE on the day of examination.
- c) The facility of Scribe would be allowed to any person with benchmark disability as defined under section 2(r) of the RPwD Act, 2016 and has limitation in writing including that of speed, if so desired by him/her.

In case of person with benchmark disabilities in the category of blindness, locomotor disability (both arm affected BA) and cerebral palsy, the facility of scribe shall be given, if so desired by the person.

**In case of other category of persons with benchmark disabilities, the provision of scribe can be allowed on production of a certificate to the effect that the person concerned has physical limitation to write and a scribe is essential to write examination on his behalf, from the Chief Medical Officer/Civil Surgeon/Medical Superintendent of a Government health care institution as per proforma at Annexure- IV.**

- d) Punjab Public Service Commission has framed a panel of scribes having qualification matriculation & above. The eligible candidates may request the PPSC for scribe, if needed alongwith submission of hardcopies of Disability Certificate and request for scribe by hand or **via email: [supdt.exam@ppsc.gov.in](mailto:supdt.exam@ppsc.gov.in) by 31/08/2022** in the office of PPSC. On receipt of request from the candidates, the candidate will be allotted scribe by PPSC, and he/she will be allowed to meet the scribe 02 days before the examination. However, if the candidate wants to bring his/her own scribe, the qualification of scribe should be one step below the minimum prescribed qualification for the post. The candidate opting for his/her own scribe should submit an affidavit annexed as **Annexure-V.**

Persons with disabilities must submit the hardcopies of Disability Certificate and request for scribe, if any and other eligibility documents at the reception counter of PPSC by hand or via **email: [supdt.exam@ppsc.gov.in](mailto:supdt.exam@ppsc.gov.in) by 31/08/2022.**

**Note : Only those persons with "benchmark disabilities" would be eligible for reservation.**

## **12.6 SCHEDULED CASTES, (PUNJAB)/ SCHEDULED TRIBES**

The competent authorities for issuing Scheduled Castes/Scheduled Tribes certificates are:

- (a) District Magistrate/Additional District Magistrate/ Collector/Deputy Commissioner/ Additional Deputy Commissioner/ Deputy Collector/ Ist Class Stipen Dairy Magistrate/ City Magistrate/ Sub Divisional Magistrate/ Taluka Magistrate/ Executive Magistrate/Extra Assistant Commissioner (Not below the rank of Ist Class Stipen Dairy Magistrate);

- (b) Chief Presidency Magistrate/Additional Chief Presidency Magistrate/ Presidency Magistrate;
- (c) Revenue Officer not below the rank of Tehsildar;
- (d) Sub Divisional Officer (C) of the area where the candidate and or his family formally resides;
- (e) Administrator/Secretary to Administrator/Development Officer Lakshadweep Islands;
- (f) As per para-3 of Punjab Government Instructions No. 1/8/2007-RC-1/815, dated 10<sup>th</sup>July, 2008, Head of Department or Head of Offices are competent to issue Scheduled Castes Certificates to those applicants whose parents are serving or residing in Chandigarh/Mohali on the basis of their parents service record.

## **12.7 BACKWARD CLASSES (PUNJAB)**

**12.7.1** The candidates desiring to be considered for the Backward Classes category are required to submit a certificate as per Punjab Government letter No.1/41/93-RC-I/459 dated 17/1/1994, No. 1/41/93-RC-1/1597, dated 17-8-2041, No.1/41/93 – RC-I/209, dated 24/2/2009 and No.1/41/93-RC-I/609 dated 24/10/2013 in the Section of prescribed proforma.

**12.7.2** The BC Certificate in proforma other than the prescribed proforma will not be accepted. The candidates belonging to Backward Classes are required to attach a declaration (as per **Annexure-VI**) along with Backward Class certificate that no change occurred in their status and they do not fall in the section of creamy-layer as per Government letter No. 10/9/2009-RCI/62 Dated 08/1/2010.

**12.7.3** The Competent Authorities to issue the necessary certificate are:

- a) Deputy Commissioner
- b) Additional Deputy Commissioner
- c) Sub-Divisional Magistrate
- d) Executive Magistrate (PCS Officers only)
- e) Tehsildar

## **12.8 ECONOMICALLY WEAKER SECTIONS (EWS)**

**12.8.1** Residents of Punjab belonging to Economically Weaker Sections (whose family income is less than Rs. 8.00 lacs per annum) who are not covered under the existing scheme of reservation for Scheduled Castes and Backward Classes.

**12.8.2** The reservation will be provided in respect of all Direct Recruitment vacancies in all the Departments/ Boards/Corporations/ Local Bodies of the State of Punjab.

**12.8.3** "Family" for this purpose will include the person who seeks benefit of reservation, his/her parents, siblings below the age of 18 years, as also his/her spouse and children below the age of 18 years.

**12.8.4** "Income" will include all sources for the financial year prior to the year of application. Further, a person will be excluded whose family owns/possesses any of the following assets: -

- a) 5 acres of Agricultural Land and above;
- b) Residential flat of 1000 sq.ft. and above;

- c) Residential plot of 100 sq. yards and above in notified municipalities/nagar panchayats;
- d) Residential plot of 200 sq. yards and above in other than the notified municipalities/nagar panchayats.

**NOTE-**

Recruitment of EWS category will be governed as per the notification of Government of Punjab issued vide letter No 1/3/2019-RCI/196 dated 18/03/2021.

**Note: (1)** For any General query, candidates may contact the Commission's Office on telephone number 0175-5014847, 5014826, 5014825, 5014829 & 5014831 or by sending email at [ppsc.juniorauditor2022@gmail.com](mailto:ppsc.juniorauditor2022@gmail.com) with subject as "GENERAL QUERY REGARDING THE POST OF JUNIOR AUDITOR (GROUP-B)"

**Note: (2)** For any Technical query, regarding form submission, fee issue etc. candidates may contact the Commission's Office on telephone number 0175-5014811, 5014822 or by sending email with subject as "TECHNICAL QUERY REGARDING THE POST OF "JUNIOR AUDITOR (GROUP-B)" to [enquiry@ppsc.gov.in](mailto:enquiry@ppsc.gov.in) and [technicalhelp.ppsc@gmail.com](mailto:technicalhelp.ppsc@gmail.com)

**Note: (3)** Candidates are advised in their own interest to apply using Online Application Form much before the closing date and not to wait till the last date to avoid congestion on the web server on account of heavy load on Internet/Website.

**Note: (4)** Candidates are advised to go through the 'General Information for the candidates' and 'Instructions for filling Online Application Form' carefully before filling up Online Application Form. The Commission will not be responsible for any consequence arising out of incorrect filling up of Application.

Dated : 27 /07/2022

**Sd/-**  
**Secretary (Examinations)**  
**Punjab Public Service Commission**  
**Patiala**

## ANNEXURE (I) – Reservation of Posts for Women

ਨੰ. 11/5/2017-1ਸਸ(3ਸਸ)/ 2594

ਪੰਜਾਬ ਸਰਕਾਰ

ਸਮਾਜਿਕ ਸੁਰੱਖਿਆ ਅਤੇ ਇਸਤਰੀ ਦੇ ਕਾਲ ਵਿਭਾਗ ਵਿਭਾਗ  
(ਸਮਾਜਿਕ ਸੁਰੱਖਿਆ ਸ਼ਾਖਾ)

ਸੇਵਾ ਵਿਖੇ,

ਪੰਜਾਬ ਦੇ ਸਮੂਹ ਵਿਭਾਗਾਂ ਦੇ ਮੁੱਖੀ,  
ਰਜਿਸਟਰਾਰ, ਪੰਜਾਬ ਅਤੇ ਹਰਿਆਣਾ ਹਾਈ ਕੋਰਟ,  
ਡਵੀਜ਼ਨਾਂ ਦੇ ਕਮਿਸ਼ਨਰ, ਟਿਪਟੀ ਕਮਿਸ਼ਨਰਜ਼ ਅਤੇ  
ਜਿਲ੍ਹਿਆਂ ਦੇ ਸੈਸ਼ਨ ਜੱਜ।  
ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ 26.10.2020

ਵਿਸ਼ਾ The Punjab Civil Services (Reservation of Posts for Women) Rules, 2020.

ਸ਼੍ਰੀਮਾਨ ਜੀ,

ਮੈਂਨੂੰ ਰਦਾਇਤ ਹੋਈ ਹੈ ਕਿ ਮੈਂ Notification No. G.S.R.27/Const./Arts.309 and 15/2020, dated the 21<sup>st</sup> October, 2020, containing the Punjab Civil Services (Reservation of Posts for Women) Rules, 2020 ਦੀ ਕਾਪੀ (ਨਾਲ ਨੱਥੀ) ਆਪ ਜੀ ਨੂੰ ਅਗਲੇਰੀ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਾਂ।

ਵਿਸ਼ਵਾਸਪੱਤਰ

26/10/20

(ਨਰਿੰਦਰ ਕੌਰ) 26/10/20

ਅਧੀਨ ਸਕੱਤਰ ਸਮਾਜਿਕ ਸੁਰੱਖਿਆ

1/11

ਇਸ ਦਾ ਇੱਕ ਉਤਾਰਾ ਹੇਠ ਲਿੱਖਿਆਂ ਨੂੰ (ਸਮੇਤ ਉਕਤ ਰੂਲਜ਼ ਦੀ ਕਾਪੀ) ਸੂਚਨਾ ਅਤੇ ਅਗਲੇਰੀ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ-

1. ਸਕੱਤਰ/ਮੁੱਖ ਸਕੱਤਰ, ਪੰਜਾਬ ਸਰਕਾਰ।
2. ਸਪੈਸ਼ਲ ਸਕੱਤਰ/ਮੁੱਖ ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ, ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ।
3. ਸਮੂਹ ਵਧੀਕ ਮੁੱਖ ਸਕੱਤਰ/ਵਿੱਤੀ ਕਮਿਸ਼ਨਰਜ਼/ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ ਅਤੇ ਪ੍ਰਬੰਧਕੀ ਸਕੱਤਰ, ਪੰਜਾਬ ਸਰਕਾਰ।

26/10/20

ਅਧੀਨ ਸਕੱਤਰ ਸਮਾਜਿਕ ਸੁਰੱਖਿਆ

1/11

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 26, 2020 557  
(KRTK 4, 1942 SAKA)

**PART III**

**GOVERNMENT OF PUNJAB  
DEPARTMENT OF SOCIAL SECURITY, WOMEN  
AND CHILD DEVELOPMENT  
(SOCIAL SECURITY BRANCH)**

**NOTIFICATION**

The 21st October, 2020

**No. G.S.R. 87/Const./Arts.309 and 15/2020.**-In exercise of the powers conferred by the proviso to Article 309 read with clause (3) of Article 15 of the Constitution of India, the Governor of Punjab is pleased to make the following rules for providing reservation in services for women in direct recruitment, namely:-

**RULES**

1. **Short title and commencement.**- (1) These rules may be called The Punjab Civil Services (Reservation of Posts for Women) Rules, 2020.  
(2) These rules shall come into force on and with effect from the date of their publication in the Official Gazette.
2. **Definitions.**- In these rules, unless the context otherwise requires,-
  - (a) "establishment" means any office of the State Government, a local authority or a statutory authority constituted under any State Law for the time being in force, or a Board or Corporation in which not less than fifty-one per cent of the paid up share of capital is held by the Government of the State of Punjab and includes a university or college affiliated to the university, primary and secondary schools and other educational institutions, which are owned by the State Government and also includes an establishment in public sector; and
  - (b) "establishment in public sector" means any industry, trade, business or occupation owned, controlled or managed by,-
    - (i) the State Government ; and
    - (ii) Government Company as defined in sub-section (45) of section 2 of the Companies Act, 2013, in which not less than fifty-one per cent of the paid up share capital is held by the Government of the State of Punjab.
3. **Scope and application.**- Without prejudice to the generality of the

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(KRTK 4, 1942 SAKA)

provisions contained in any Service rules, these rules shall apply to the filling up of posts by direct recruitment in all the establishments in Group 'A', Group 'B', Group 'C' and Group 'D' services.

4. **Percentage and manner of reservation of posts.-** (1) Notwithstanding anything contained in any Service rules, there shall be a thirty-three percent reservation, in favour of women, in all posts in Group 'A', Group 'B', Group 'C' and Group 'D' services under all the establishments at the stage of direct recruitment and this reservation shall be horizontal and compartmentalised.
- (2) Where a vacancy is filled by direct recruitment by a woman on the basis of merit, then such woman candidate shall be appointed against the horizontal reservation for women within their respective vertical reservation in any category.

**Explanation.-**

(i) "Vertical reservation" means reservation in favour of the Scheduled Castes, Backward Classes, Other Backward Classes and Economically Weaker Sections under clauses (4) and (6) of Article 16 of the Constitution of India.

(ii) For the purposes of this rule, "horizontal and compartmentalised reservation" means reservation within each watertight category, namely, Scheduled Castes, Backward Classes, Other Backward Classes, Economically Weaker Sections and Open Category.

5. **Procedure for reservation of posts.-** (1) The reservation of posts for women set out in rule 4 shall be applied in the following manner, namely:-

- (i) firstly, to fill the quota of the Open Category in order of merit and thereafter;
  - (ii) secondly, to fill up each of the vertical reservation quotas and thereafter;
  - (iii) thirdly, to find out how many women belonging to specific vertical reservation have been selected on the above basis and thereafter;
  - (iv) if the number of women candidates in each vertical is equal to or more than the thirty three percent reservation quota for women, then there shall be no further selection towards the reservation quota for women.
- (2) Only if there is any shortfall of women candidates in a vertical



category, then the requisite number of women belonging to such vertical category shall have to be taken and adjusted or accommodated against their respective vertical reservation categories by deleting the corresponding number of candidates therefrom. This process of verification and adjustment or accommodation shall be applied separately to each of the vertical reservations. In such a case, the overall reservation of thirty-three percent in favour of women, may be satisfied or may not be satisfied.

(3) If the posts remain unfilled due to lack of sufficient number of eligible women candidates, then the unfilled posts shall not be carried forward to subsequent years and such posts shall be filled from the other candidates of the respective vertical categories.

**Example.-**

*If there are 200 vacancies and fifteen percent are reserved for Schedule Castes and twenty seven percent for Other Backward Classes under vertical reservation; and thirty three percent are reserved for women under horizontal reservation, then, there are 116 seats in Open Category, thirty seats for Schedule Castes and fifty four seats for Other Backward Classes under vertical reservation. Since, thirty three percent seats in each vertical is the reservation quota for women, i.e. thirty eight seats for Open Category women, ten seats for Schedule Caste women and eighteen seats for Other Backward Classes women.*

*Step 1.- Candidates shall have to be first listed in accordance with merit, from out of the successful eligible candidates, in their respective vertical categories.*

*Step 2.- As such, thirty posts are reserved for Schedule Caste (of which the quota for women is ten), Schedule Caste candidates shall have to be first listed in accordance with merit, from out of the successful eligible candidates. If such list of thirty candidates contains ten Schedule Caste women candidates, then there is no need to disturb the list by including any further Schedule Caste women candidates. On the other hand, if the list of thirty Schedule Caste candidates contains only eight women candidates, then the next two Schedule Caste women candidates in*

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*accordance with merit, will have to be included in the list and corresponding number of candidates from the bottom of such list shall have to be deleted, so as to ensure that the final list of thirty selected Schedule Caste candidates contains ten women Schedule Caste candidates. But if the list of thirty Schedule Caste candidates contains more than ten women candidates, selected on own merit, all of them will continue in the list and there is no question of deleting the excess women candidates on the ground that Schedule Caste women have been selected in excess of the specified internal quota of ten.*

*Step 3.- Repeat this exercise for each vertical to fill vacancies.*

*It is clarified that if there is a shortfall of women in any watertight vertical category e.g. two Schedule Caste women (above) are not available in the list then,-*

- (i) the vacancy shall not be made available to women of any other vertical category i.e. Open Category Women or Other Backward Class women; and*
- (ii) as such, the overall reservation of thirty three percent in favour of women, may be satisfied or may not be satisfied.*

6. **Power to remove difficulties.-** If any difficulty arises in giving effect to the provisions of these rules, it shall be referred to the State Government in the Department of Personnel, whose decision thereon shall be final.

**RAJI P. SHRIVASTAVA,**  
Principal Secretary to Government of Punjab,  
Department of Social Security, Women  
and Child Development.

2137/10-2020/Pb. Govt. Press, S.A.S. Nagar

## ANNEXURE (II)- The Schedule for Specified Disability

### THE SCHEDULE [See clause (zc) of section 2] SPECIFIED DISABILITY

#### 1. Physical disability. —

A. Locomotor disability (a person's inability to execute distinctive activities associated with movement of self and objects resulting from affliction of musculoskeletal or nervous system or both), including—

(a) "leprosy cured person" means a person who has been cured of leprosy but is suffering from—

(i) loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;

(ii) manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;

(iii) extreme physical deformity as well as advanced age which prevents him/her from undertaking any gainful occupation, and the expression "leprosy cured" shall construed accordingly;

(b) "cerebral palsy" means a test of non-progressive neurological condition affecting body movements and muscle coordination, caused by damage to one or more specific areas of the brain, usually occurring before, during or shortly after birth;

(c) "dwarfism" means a medical or genetic condition resulting in an adult height of 4 feet 10 inches (147 centimeters) or less;

(d) "muscular dystrophy" means a group of hereditary genetic muscle disease that weakens the muscles that move the human body and persons with multiple dystrophy have incorrect and missing information in their genes, which prevents them from making the proteins they need for healthy muscles. It is characterised by progressive skeletal muscle weakness, defects in muscle proteins, and the death of muscle cells and tissue;

(e) "acid attack victims" means a person disfigured due to violent assaults by throwing of acid or similar corrosive substance.

#### B. Visual impairment—

(a) "blindness" means a condition where a person has any of the following conditions, after best correction—

(i) total absence of sight; or

(ii) visual acuity less than 3/60 or less than 10/200 (Snellen) in the better eye with best possible correction; or

(iii) limitation of the field of vision subtending an angle of less than 10 degree.

(b) "low-vision" means a condition where a person has any of the following conditions, namely:—

(i) visual acuity not exceeding 6/18 or less than 20/60 upto 3/60 or upto 10/200 (Snellen) in the better eye with best possible corrections; or

(ii) limitation of the field of vision subtending an angle of less than 40 degree up to 10 degree.

#### C. Hearing impairment —

(a) "deaf" means persons having 70 DB hearing loss in speech frequencies in both ears;

(b) "hard of hearing" means person having 60 DB to 70 DB hearing loss in speech frequencies in both ears;

D. "speech and language disability" means a permanent disability arising out of conditions such as laryngectomy or aphasia affecting one or more components of speech and language due to organic or neurological causes.

2. Intellectual disability, a condition characterised by significant limitation both in intellectual functioning (reasoning, learning, problem solving) and in adaptive behaviour which covers a range of every day, social and practical skills, including—

(a) "specific learning disabilities" means a heterogeneous group of conditions wherein there is a deficit in processing language, spoken or written, that may

- manifest itself as a difficulty to comprehend, speak, read, write, spell, or to do mathematical calculations and includes such conditions as perceptual disabilities, dyslexia, dysgraphia, dyscalculia, dyspraxia and developmental aphasia;
- (b) "autism spectrum disorder" means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviours.
3. Mental behaviour,—  
 "mental illness" means a substantial disorder of thinking, mood, perception, orientation or memory that grossly impairs judgment, behaviour, capacity to recognise reality or ability to meet the ordinary demands of life, but does not include retardation which is a condition of arrested or incomplete development of mind of a person, specially characterised by subnormality of intelligence.
4. Disability caused due to—  
 (a) chronic neurological conditions, such as—  
 (i) "multiple sclerosis" means an inflammatory, nervous system disease in which the myelin sheaths around the axons of nerve cells of the brain and spinal cord are damaged, leading to demyelination and affecting the ability of nerve cells in the brain and spinal cord to communicate with each other;  
 (ii) "parkinson's disease" means a progressive disease of the nervous system marked by tremor, muscular rigidity, and slow, imprecise movement, chiefly affecting middle-aged and elderly people associated with degeneration of the basal ganglia of the brain and a deficiency of the neurotransmitter dopamine.
- (b) Blood disorder—  
 (i) "haemophilia" means an inheritable disease, usually affecting only male but transmitted by women to their male children, characterised by loss or impairment of the normal clotting ability of blood so that a minor would may result in fatal bleeding;  
 (ii) "thalassemia" means a group of inherited disorders characterised by reduced or absent amounts of haemoglobin.  
 (iii) "sickle cell disease" means a hemolytic disorder characterised by chronic anemia, painful events, and various complications due to associated tissue and organ damage; "hemolytic" refers to the destruction of the cell membrane of red blood cells resulting in the release of hemoglobin.
5. Multiple Disabilities (more than one of the above specified disabilities) including deaf blindness which means a condition in which a person may have combination of hearing and visual impairments causing severe communication, developmental, and educational problems.
6. Any other category as may be notified by the Central Government.

DR. G. NARAYANA RAJU,  
 Secretary to the Government of India.

**ANNEXURE (III)- Performa For Scribe**

**PUNJAB PUBLIC SERVICE COMMISSION, PATIALA**

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Recruitment of ..... Post/Posts of ..... in the  
department of ....., Government of Punjab.

**SCRIBE**

Valid for

Examination Centre Name:

Name:

Photo

Scribe for Roll No: .....

The above-mentioned scribe has been allowed by Punjab  
Public Service Commission Patiala for the Candidate .....&  
bearing Roll No.....

Superintendent  
(Examinations)

**ANNEXURE (IV) - Certificate regarding Physical limitation in an  
examinee to write**

This is to certify that, I have examined Mr/Ms/Mrs  
 \_\_\_\_\_ (name of the candidates  
 with disability), a person with \_\_\_\_\_ (nature  
 and percentage of disability as mentioned in the certificate of  
 disability), S/o/D/o \_\_\_\_\_ a resident of  
 \_\_\_\_\_ (Village/District/State)  
 and to state that he/she has physical limitation which hampers  
 his/her writing capabilities owing to his/her disability.

Signature

Chief Medical Officer/Civil Surgeon/ Medical Superintendent of a  
 government health care institution

Name and Designation

Name of Government Hospital/Health care centre with seal

Place:

Date:

**Note:** Certificate should be given by a specialist of the relevant  
 stream/disability (e.g., Visual impairment - Ophthalmologist, Locomotor  
 disability - Orthopedic specialist/PMR).

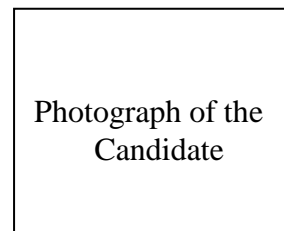
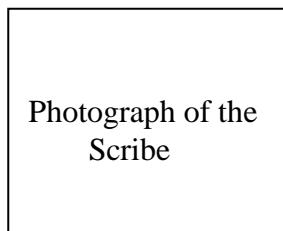
## ANNEXURE (V)- Affidavit by Candidate for Scribe

### AFFIDAVIT

I \_\_\_\_\_ a candidate with \_\_\_\_\_ (name of the disability) appearing for the \_\_\_\_\_ (name of the examination) bearing Roll. No. \_\_\_\_\_ at \_\_\_\_\_ (name of the centre) in the district \_\_\_\_\_ (name of the State). My qualification is \_\_\_\_\_.

I do hereby state that \_\_\_\_\_ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforesaid examination.

I do hereby undertake that his qualification is \_\_\_\_\_ In case, subsequently it is found that his/her qualification is not as declared by the undersigned and is beyond my qualification. I shall forfeit my right to the post and claims relating thereto.



(Signature of Scribe)  
Disability)

(Signature of the candidate with

Place:

Date:

## ANNEXURE (VI)- Self Declaration From BC Candidates

ਭਰਤੀ/ਦਾਖਲੇ ਸਮੇਂ ਲਏ ਜਾਣਵਾਲੇ ਪੱਛੜੀ ਸ਼੍ਰੇਣੀ ਨਾਲ ਸਬੰਧਤ ਵਿਅਕਤੀ ਤੋਂ ਲਏ ਜਾਣ ਵਾਲੇ ਸਵੈ ਘੋਸ਼ਣਾ ਪੱਤਰ ਦਾ ਪਰਫਾਰਮਾ

1. ਮੈਂ.....ਪੁੱਤਰ/ਪੁੱਤਰੀ ਸ੍ਰੀ.....ਵਾਸੀ.....  
ਪਿੰਡ /ਕਸਬਾ/ਸ਼ਹਿਰ.....ਜ਼ਿਲ੍ਹਾ.....ਘੋਸ਼ਣਾ ਕਰਦਾ/ਕਰਦੀ ਹਾਂ ਕਿ  
ਮੈਂ..... ਜਾਤੀ ਨਾਲ ਸਬੰਧ ਰੱਖਦਾ/ਰੱਖਦੀ ਹਾਂ ਤੇ ਇਹ ਜਾਤੀ ਪੰਜਾਬ ਸਰਕਾਰ ਵੱਲੋਂ ਪੱਤਰ  
ਨੰ:.....ਮਿਤੀ.....ਰਾਹੀਂ ਪੱਛੜੀ ਸ਼੍ਰੇਣੀ ਕਰਾਰ ਦਿੱਤੀ ਗਈ ਹੈ।
2. ਮੈਂ ਇਹ ਵੀ ਘੋਸ਼ਣਾ ਕਰਦਾ ਹਾਂ ਕਿ ਮੈਂ ਪੰਜਾਬ ਸਰਕਾਰ ਵੱਲੋਂ ਜਾਰੀ ਹਦਾਇਤਾਂ ਨੰ:1/41/  
93-ਰਸ1/459,ਮਿਤੀ 17-01-1994,ਜਿਸ ਨੂੰ ਬਾਅਦ ਵਿੱਚ ਪੱਤਰ ਮਿਤੀ 1/41/93-ਰਸ1/1597ਮਿਤੀ  
17-08-2041 ਨੰਬਰ 4/41/93-ਰਸ1/209,ਮਿਤੀ 4-02-2009 ਅਤੇ ਪੱਤਰ ਨੰ:1/41/93-ਰਸ1/609 ਮਿਤੀ  
24-10-2013 ਨਾਲ ਸੋਧਿਆ ਗਿਆ ਹੈ, ਦੀ ਅਨੁਸੂਚਿਤ ਵਿੱਚ ਦਰਜ ਕਾਲਮ 3 ਦੇ ਅਧੀਨ ਨਹੀਂ ਆਉਂਦਾ।

ਘੋਸ਼ਣਾਕਰਤਾ

ਸਥਾਨ:  
ਮਿਤੀ :

ਵੈਰੀਫਿਕੇਸ਼ਨ :-

ਮੈਂ ਇਥੇ ਇਹ ਘੋਸ਼ਣਾ ਕਰਦਾ ਹਾਂ ਕਿ ਉਪਰੋਕਤ ਦਿੱਤੀ ਗਈ ਜਾਣਕਾਰੀ ਮੇਰੀ ਸਮਝ ਅਨੁਸਾਰ ਸਹੀਵਾ ਦਰੁਸਤ ਹੈ ਅਤੇ ਇਸ ਵਿੱਚ ਕੁੱਝ ਵੀ ਛੁਪਾਇਆ ਨਹੀਂ ਗਿਆ ਹੈ। ਮੈਂ ਇਨ੍ਹਾਂ ਤੱਥਾਂ ਤੋਂ ਜਾਣੂ ਹਾਂ ਕਿ ਜੇਕਰ ਮੇਰੀ ਕੋਈ ਵੀ ਦਿੱਤੀ ਸੂਚਨਾਂ ਗਲਤ ਨਿਕਲਦੀ ਹੈ ਤਾਂ ਮੈਂ ਕਾਨੂੰਨ ਵਿੱਚ ਦਰਜ ਸਜ਼ਾ ਦਾ/ਦੀ ਹੱਕਦਾਰ ਹੋਵਾਂਗਾ/ਹੋਵਾਂਗੀ ਅਤੇ ਪ੍ਰਾਰਥੀ ਨੂੰ ਇਸ ਸੂਚਨਾਂ ਦੇ ਆਧਾਰ ਤੇ ਦਿੱਤੇ ਗਏ ਲਾਭ ਵਾਪਿਸ ਲੈ ਲਏ ਜਾਣਗੇ।

ਘੋਸ਼ਣਾਕਰਤਾ

ਸਥਾਨ:  
ਮਿਤੀ :



**ANNEXURE (VII)- Sportsperson Rules**

PUNJAB GOVT. GAZ. (EXTRA), JULY 22, 2020  
(ASAR 31, 1942 SAKA)

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF PERSONNEL**  
(Personnel Policies-I Branch)

**NOTIFICATION**

The 20th July, 2020

No. G.S.R. 40/Const./Art.309/Amd.(2)/2020.-In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Recruitment of Sportsmen Rules, 1988 namely:-

**RULES**

1. (1) These rules may be called the Punjab Recruitment of Sportsmen (First Amendment) Rules, 2020.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Recruitment of Sportsmen Rules, 1988, in rule 2, in clause (d), for sub-clause (a), the following shall be substituted, namely :-
  - (a) In the case of recruitment to a reserved vacancy in Group A or Group B posts:-
    - (i) that he belongs to the State of Punjab; and
    - (ii) that he has won Gold, Silver or Bronze Medal in Senior National Championship or National Games in team or individual events while representing the State of Punjab in such sports events as have been conducted by such respective National Sports federations as are affiliated or recognized to the Indian Olympic Association;
    - or
    - (iii) that he has won first, second or third position in team or individual events and/ or he has won Gold or Silver or Bronze Medals at International Sports meets, conducted by Sports Federation affiliated or recognized by the International Olympic Committee or by the International Olympic Committee itself.

**YINI MAHAJAN,**  
Chief Secretary to Government of Punjab.

2064/7-2020/Pb. Govt. Press, S.A.S. Nagar

## ANNEXURE (VIII)- Syllabus

### PART-A

#### Financial Accounting

Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book.

Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firm. Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6. Bank Reconciliation Statement.

Accounts relating to Partnership: Admission, Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.

Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee.

Joint Venture: Methods of maintaining Joint Venture Accounts.

E-Accounting: Meaning, Features, Advantages and Disadvantages of Computerized Accounting, Financial Accounting Package - Tally. ERP 9.0:

Introduction , Phases of implementation, Configuring Tally, Accounts

Management with TALLY.ERP 9.0 Package: Accounts Masters including creating and altering vouchers, Accounts transactions and preparing Trial Balance and Final Accounts.

Corporate Accounting as per the Companies Act, 2013: Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

Final Accounts of companies including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; Consolidated Statements of holding companies with one subsidiary only.

Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction; Liquidation Accounts.

#### Management Accounting

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial

Accounting, Management and Cost Accounting; Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Techniques of Financial Statements Analysis; Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning and significance of Ratio analysis, Classification and interpretation of Ratios- Liquidity ratios, Turnover ratios, , Solvency ratios and Profitability ratios; Advantages and Limitations of Accounting Ratios.

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statement.

Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

## Cost Accounting

Cost Accounting : Meaning , Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Cost concepts and classification; Preparation of cost sheet.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues; Treatment of Material Losses.

Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor’s differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Meaning, Classification of Overheads: Element-wise, Functional and Behavioural; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement etc .

CVP Analysis: Introduction, Assumptions and Uses; Break-Even Analysis: Break-Even Point, Margin of Safety and Maintaining a desired level of profit; Graphical presentation of CVP Relationship.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; Exploring new markets; Shut Down Decisions.

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets; Preparation of Functional Budgets; Fixed and Flexible Budgeting; Control ratios; Zero Base Budgeting; Performance Budgeting; Responsibility Accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

## Part-B

### **General Knowledge, Logical Reasoning & Mental Ability**

#### **(a) General Knowledge & Current affairs**

General Knowledge and Current affairs of National and International importance including:

- (i) Economic issues.
- (ii) Polity issues.
- (iii) Environment issues.
- (iv) Geography.
- (v) Science and Technology.
- (vi) Any other current issues.
- (vii) (a) History of India with special reference to Indian freedom struggle movement.  
(b) History of Punjab- 14th century onwards.

#### **(b) Logical Reasoning, Mental Ability & Quantitative Aptitude.**

- (i) Logical reasoning, analytical and mental ability.
- (ii) Basic numerical skills, numbers, magnitudes, percentage, numerical relation appreciation.
- (iii) Data analysis, Graphic presentation charts, tables, spreadsheets.