

- (vi) Losses and Waivers (Chapter 41, Section 3 and FR 156);
- (vii) Procedure relating to Receipts, Custody and Disposal of Public Fund (Chapter vi) Dishonored Cheques (FR 189 and 486);
- (viii) Payments Procedure 2 (Chapter V excluding Section 6);
- (ix) Security of Public Money, *etc.* (Board of Survey Counterfoil/Books, Imprests; Bank Accounts Chapter VI);
- (x) Main Books, and Registers in Government Departments (Section 2 of Chapter VII);
- (xi) General Accounting Procedure in Kachcheries (Chapter IX, Section 1) Court and Fiscal Offices (Chapter IX, Section 5 and 6);
- (xii) Deposits Accounts (FR 260 and 444 Section 3 of Chapter IX);
- (xiii) Work and Service Construction Dept. (FR 54 and Section 5 of Chapter IX);
- (xiv) Procedure in obtaining supplies; Custody and Verification; Unserviceable items (Chapter XI, Section 2, 3, and 4);
- (xv) Contracts (Section 7 of Chapter XI) Deviations from Tender Procedure (Section 6 of Chapter IX).

12.2 *Shroffs' Service.*—Candidates will be expected to have a knowledge of the following subjects :

- (i) Accounting Systems (a 3 Hour paper, 100 marks); Knowledge of the Financial Regulations, Paying Special attention to Chapter (ii), (iii), (iv), (v), (vi), (vii), (ix) and (xiv); of part I, Government Financial Regulations as applicable to officers of the Shroffs' Service.
- (ii) Shroffs System and Procedure (a 2 Hours paper, 100 marks);
  - (a) Maintenance of a Petty-cash Imprest;
  - (b) Methods applied in receiving and paying cash;
  - (c) Keeping and maintenance of cash in hand and other security documents;
  - (d) Handling Cheques;
  - (e) Balancing of daily cash;
  - (f) Totalling of receipts and payment such as cash and cheques to enable easy balancing of the cash Book at the close of month;
  - (g) Various documents and registers to be maintained;
  - (h) Duties and responsibilities of a Chief Shroff.

12.3 *Book Keepers Service :*

The Subjects of the examination and the marks assigned to each subject are given below. (In all written papers marks will be deducted for bad writing and mistakes in spelling. Candidates whose writing and illegible are liable to be disqualified)

1. Accounts (Two hours paper) - 100 marks :

- (i) *Preparation of Budget.*—Sale Budgets, Production Budget, Material Budget, Wages Budget, Expense Budget, Cash Budget, Foreign Exchange Budget and Capital Budget.
- (ii) *Preparation of Balance Sheets.*—Contract Accounts, Process Accounts Manufacturing Accounts, Container Accounts, Operating Statement for Activities and Departments, Standard Cost Rates and Standers Products Cost.
- (iii) *Stores.*—Purchasing Procedure, Recording of Receipt Issues, Stock Transfers and Returns to Stores, Maximum/Minimum and re-order levels for stores, Pricing of issues, Material Summaries, Stock Leaders, Stores Ledgers, Control Accounts, Stock Valuation.
- (iv) *System of Internal Control.*—Internal Audit, Organization Charts and Flow Charts.
- (v) *Control of Expenditure.*—Budgetary Control Standard Costs Analysis of Variances, Costing Principles and Methods, Unit Costs.

2. General Financial Knowledge : (Two hour paper) 100 Marks

*Syllabus for General Financial Knowledge.*—Candidates are expected to display an Understanding of the basic concept of production, Distribution, Transport, Commodity Markets, National Income, The Laws of Contracts, Negotiable Instruments, The Various Types of Insurance, Direct and Indirect Exchange, Commercial Banks, The Central Bank, The International Monetary Fund, The International Financial Organization.

Minimum of 40% marks for each subject should be obtained for a pass.

12.4 *Store Keepers Service :*

(Two papers - Store keeping I and Store keeping II - 100 marks for each)

- (i) *The Store function.*—purpose, position within the supply organization, responsibilities and objectives of store keeping ;
- (ii) *Store building.*—siting, construction, layout of new stores buildings, large scale central store - houses ;
- (iii) *Stock Yards.*—Construction of stock yards, siting, surfacing, lighting and fencing, fire precaution layout ;
- (iv) *Identification of Stores items.*—Coding of Stores items, vocabulary, advantages of a coding system, methods of coding, specification standardization ;
- (v) *Inspection of Receipt, issue and dispatch,* Receipt from outside suppliers, checking for quantity, goods received notes, damages and shortages inspection before and after delivery, and authorization of issue, dispatch ;
- (vi) *Stock records.*—purpose of stock records, bin cards, stock record cards, stock review cards, visible cards, index system, hand posted stock records, machines for stock records, mechanized punched card installations and electronic computers ;
- (vii) *Stores accounting.*—Value of stock in stores, basic of material costing, methods of pricing issues, average standard price, control accounts, provision for price variation, obsolescence and deterioration ;
- (viii) *Stock Control.*—Assessment of items to be held in stock, reasons for holding stocks, cost of storage, stock levels, ordering quantities, ABC, theory ;
- (ix) *Verification of stock and checking.*—Physical security, responsibility for stock, purposes of verification, periodic verification, stock sheets, continuous verification procedure, treatment of discrepancies, obsolescence and redundancy, deterioration of materials in stores and stock checking ;
- (x) *Store house operation.*—Security, custody of keys, access to premises, fire precautions, prevention of deterioration, preservation and protection against hazardous conditions, weather, fire and theft, advantages and disadvantages of central stores ;
- (xi) *State regulations, governing the storage and transport of explosives and other dangerous items.*—Some knowledge of the Explosives Act ;
- (xii) *Storage equipment.*—Adjustable steel shelving, multi - tier binding, trays, pallets, racks, containers, measuring equipment;
- (xiii) *Mechanical Handling :-* Selection of suitable machines, store house layout, training of operations, hand operated equipment and power driven equipment ;
- (xiv) *Surplus and unserviceable stores items :-* Disposal repairs and sale of scraps ;
- (xv) *Metrication ;*
- (xvi) *Sri Lanka Government Financial Regulations, Part I Chapter XI on stores Activities ;*
- (xvii) *Control of Stores Labour and Store Keepers ;*

- (xviii) Duties and responsibilities of the Store Keeper ;
- (xix) *Stores manual and instructions.*— needs for manuals of instructions, standard forms, flow charts, duty sheets ;
- (xx) Outline description of a computer system for stores.

#### 12.5 *Typists Service :*

The examination will consists of the following subjects :-

- (i) *Office Correspondence.*—Drafting a letter based on office minutes, *etc.*, from an official file ;
- (ii) *Typing Copies of Official Correspondence .*—This is not a test in speed. Candidates, will be asked to type one or more letters, reports, proclamations, memoranda correctly, methodically and neatly.

Candidates must obtain a minimum of 40 percent of the marks in each subject for a pass.

Duration of the question papers:-

- (i) 1st Paper - 1 hour
- (ii) 2nd Paper - 2 hours.

Candidates are allowed to complete the examination by passing two subjects at the same sitting or passing one subject at a time. Candidates should bring typewriters for the examination.

*Note :-* The passing of Efficiency Bar Examination or exemption from it will be a pre requirement for promotion to Class I.

#### 12.6 *Stenographers' Service :*

1. *Examination Procedure.*—The First Efficiency Bar Examination for Officers in Grade II of Stenographers Service should be passed before reaching the consolidated salary of Rs. 76,080\* and Second Efficiency Bar Examination should be passed before reaching the consolidated salary of Rs. 84,480\*.

(\* New salary as per P. A. Circular 15/2003)

2. Only the officers who have passed First Efficiency Bar Examination for Officers in Grade II of Stenographers Service could sit for the Second Efficiency Bar Examination.

(a) *First Efficiency Bar Examination .*—The Examination consists of a test in short hand and type writing. It is given below :-

- (i) Officers recruited through Sinhala or Tamil Medium should take down in Short-hand, a passage dictated 80 w. p. m. and transcribing the notes on a typewriter at 7 w. p.m.
- (ii) Officers recruited through English Medium should take down in Short hand, a passage dictated at 90. w. p.m. and transcribe the notes on the typewriter at 12 w. p.m.

*N. B. :-* Minimum of 35% marks should be obtained to pass this examination.

(b) *2nd Efficiency Bar Examination : -* Only the officers who have passed 1st Efficiency Bar Examination for officers in grade II of the Stenographer's service are eligible to sit for this Examination.

- (i) Short-hand and Type-writing ;
- (ii) Conference Test ;
- (iii) Sinhala Tamil (for entrants entered to the service in English Medium) :
  - (i) Officers recruited through Sinhala or Tamil medium should take down in Short-hand a passage dictated at 85 w. p. m. and transcribing the note on type-writer at 7 w. p. m.
  - (ii) Officers recruited through English Medium should take down in Short-hand a passage dictated at 100 w. p.m. and transcribing the notes on the type-writer at 12 w. p. m.