

ઉચ્ચ શિક્ષણ કમિશનરશ્રીની કચેરી, ગાંધીનગર દ્વારા ગ્રામ સેવા સભા ધરમપુર સંચાલિત વન સેવા મહાવિદ્યાલય, બીલપૂડીને મળેલ બિન શૈક્ષણિક જગ્યા ભરવા માટેના પત્ર ક્રમાંક:ગ્રા.વિ./NOC/૨૫-૨૬/૩૭-૩૯ ની NOC અન્વયે જુનિયર કારકુન (૦૧) અને હિસાબનીશ (૦૧) વર્ગ-૩ સંવર્ગ અંગેની ભરતી અંગેના નિયમો અને વિગતવાર સુચનાઓ

તા. ૦૨/૦૩/૨૦૨૬

૧. અરજી કરતાં પહેલાં કોલેજની વેબસાઈટ [www.brscollege.in](http://www.brscollege.in) માં Recruitment 2026માં ૧ થી ૬ અનુસારની વિગતવાર સુચનાઓ, શરતો અને નિયમો તથા સમગ્ર જાહેરાત અરજી કરતા ઉમેદવારે પોતે ધ્યાનથી કાળજીપૂર્વક વાંચવી જરૂરી છે. જેથી ઉમેદવાર દ્વારા અરજી કરતા સમયે કોઈ ભૂલ/ખોટી વિગત દર્શાવવાનું ટાળી શકાય કે ઉમેદવારી રદ થવાનો પ્રશ્ન ઉપસ્થિત ન થાય.
૨. ભરતી પ્રક્રિયા સંબંધેની તમામ સુચનાઓ કોલેજની વેબસાઈટ [www.brscollege.in](http://www.brscollege.in) પર મુકવામાં આવેલ છે. અને જરૂરી સુચનાઓ વખતોવખત વેબસાઈટ [www.brscollege.in](http://www.brscollege.in) ઉપર મુકવામાં આવશે જેથી નિયમિત વેબસાઈટ ચકાસતા રહેવું.
૩. સરકારશ્રીના શિક્ષણ વિભાગ, ગાંધીનગરનાં તા.૩૧/૧૨/૨૦૨૫ના પત્ર ક્રમાંક:ED/૧૧૨૯/૧૨/૨૦૨૫ મુજબ સદર એન.ઓ.સી.હેઠળ મંજૂર કરવામાં આવેલ સીધી ભરતીથી ભરવાની થતી જગ્યાઓ માટે લાયકાતના ધોરણો, ઉંમર, લેખિત પરીક્ષાનો અભ્યાસક્રમ, પરીક્ષાનું માળખું વગેરે બાબતે સામાન્ય વહીવટ વિભાગ/નાણાવિભાગ અને ગૌણ સેવા પસંદગી મંડળ, શિક્ષણ વિભાગ તથા સંસ્થાને સંલગ્ન યુનિવર્સિટી દ્વારા નક્કી થયેલ પ્રવર્તમાન નિયમો લાગુ પડશે.
૪. ગુજરાત ગૌણ સેવા પસંદગી મંડળના પ્રવર્તમાન નિયમોને આધારે ભરતી કરવામાં આવશે.
૫. સંબંધિત જગ્યા સીધી ભરતીથી ભરવાની હોઈ શારીરિક યોગ્યતા, ચારિત્ર્ય સંબંધિત તપાસ, નાગરિકત્વ સંબંધિત શરતો, અજમાયશી સમયગાળા અંગેની શરત, નિયોક્તાની પૂર્વ સંમતિ, નિમણૂક બાદ ખાતાકીય પરીક્ષા વગેરે સંબંધે સંસ્થા/યુનિવર્સિટી/રાજ્ય સરકારમાં જોગવાઈ કરવામાં આવેલ ન હોય તો, ગુજરાત મુલ્કી સેવા વર્ગીકરણ અને ભરતી (સામાન્ય) નિયમો-૧૯૬૭ નાં ભાગ- ૩ અને ભાગ-૪ માં દર્શાવ્યા મુજબ યથાચોગ્ય રીતે લાગુ પડશે.
૬. પાંચ વર્ષની માસિક ઉચ્ચક પગારની નોકરી પૂર્ણ થયે ઉમેદવારની કામગીરીની સમીક્ષા કર્યા પછી યોગ્ય જણાયેથી મંજૂર થયેલ પગાર ધોરણમાં લઘુત્તમ પગારમાં નિમણૂક આપવામાં આવશે. પરંતુ આવા ઉમેદવારે અગાઉ કરેલ પાંચ વર્ષની નોકરી સેવા વિષય કોઈપણ હેતુ અર્થે ધ્યાને લેવામાં આવશે નહીં તેમજ મંજૂર પગાર ધોરણવાળી નોકરી સાથે જોડવામાં આવશે નહીં



7. જે ગ્રામવિદ્યાપીઠ સંસ્થામાં વિદ્યાર્થીઓની સંખ્યા ઘટે અથવા અન્ય કોઈ કારણસર ગ્રામવિદ્યાપીઠ બંધ થાય તો આ યોજના હેઠળ નિમણૂક પામેલા કર્મચારીઓને છુટા કરવામાં આવશે અને તેમને ફાજલનું રક્ષણ મળી શકશે નહીં.
8. આ જગ્યા હેઠળ નિમણૂક પામનારને પાંચ વર્ષ દરમિયાન વાર્ષિક ધોરણે ૧૨ પરચુરણ રજા, જાહેર રજા અને ગ્રામવિદ્યાપીઠના વેકેશન સિવાયની અન્ય કોઈપણ પ્રકારની રજા મળવા પાત્ર થશે નહીં. તે સિવાય અન્ય કોઈ રજા ભોગવશે તો રજાના પગારની કપાત કરવાની રહેશે. મહિલા કર્મચારીઓના રજાના નિયમો મુજબ પ્રસુતિની રજાઓ મળવાપાત્ર થશે.
9. આ જગ્યા પર નિમણૂક પામનારે સરકારશ્રીના શિક્ષણવિભાગ દ્વારા તા.૨૧/૦૪/૯૪ના ઠરાવથી ગ્રામવિદ્યાપીઠના કર્મચારી માટે નિયત થયેલ આચારસંહિતાના તમામ નિયમોનું સંપૂર્ણપણે પાલન કરવાનું બંધન કર્તા રહેશે. જે અંગે ઉમેદવારે સંમતિપત્ર સંસ્થાને નિમણૂક આપતા પહેલા આપવાનું રહેશે.
10. આ એન.ઓ.સી. સંદર્ભે અંતિમ નિર્ણય કરવાનો અધિકાર તથા એન.ઓ.સી. ની શરતોમાં ફેરફાર કરવાનો હક્ક તથા પૂર્વ મંજૂરી સમયે ઉમેદવારનાં સંદર્ભે રાજ્ય સરકારનાં પ્રવર્તમાન નિયમો/ઠરાવોની જોગવાઈઓને આધિન શરતો નક્કી કરવાનો હક્ક ઉચ્ચ શિક્ષણ કમિશનરશ્રી, ગાંધીનગરનો રહેશે.
11. પાંચ વર્ષના સમયગાળાના ઉચ્ચક વેતનથી નિમણૂક પામેલ કર્મચારીને સંસ્થાના મહેકમ ઉપર સમાવિષ્ટ માટેનો કોઈ હક્ક પ્રાપ્ત થશે નહીં.
12. સરકારશ્રી તરફથી વહીવટી હિતમાં બીજી કોઈ જરૂરી શરતો નક્કી થાય તો તે પણ બંધનકર્તા રહેશે.
13. તમામ શરતો નિમણૂક પામનાર કર્મચારીને સ્વીકાર્ય છે તે અંગેનું સંમતિપત્ર સંબંધિત સંસ્થાને આપવાનું રહેશે.
14. અનામત વર્ગના ઉમેદવારો બિન અનામત જગ્યા માટે અરજી કરી શકશે પરંતુ તેઓને બિન અનામતના ધારાધોરણો લાગુ પડશે.
15. આ જાહેરાત તથા ભરતી પ્રક્રિયામાં કોઈ પણ કારણોસર તેમાં ફેરફાર કરવાની કે રદ કરવાની આવશ્યકતા ઉભી થાય તો તેમ કરવાનો સંચાલક મંડળને સંપૂર્ણ હક્ક/અધિકાર રહેશે અને સંચાલક મંડળ આ માટે કારણો આપવા બંધાયેલ રહેશે નહીં.



**16. જાગ્યાની વિગતો:**

સંવર્ગ અનુસાર જાગ્યાની વિગતો નીચે મુજબ છે.

ક્રમ	બિન શૈક્ષણિક જાગ્યાનું નામ	જાગ્યાની સંખ્યા	શૈક્ષણિક લાયકાત	કેટેગરી	વય મર્યાદા	પગાર ધોરણ
૧	જુનિયર કારકુન	૦૧ (એક)	માન્ય યુનિવર્સિટીના સ્નાતક	બિન અનામત	૩૫ વર્ષ	પ્રથમ પાંચ વર્ષ માટે ફિક્સ પગાર ૧૯,૯૫૦/-
૨	હિસાબનીશ	૦૧ (એક)	બી.બી.એ./બી.કોમ./બી.એસ.સી. (ગણિતશાસ્ત્ર/આંકડાશાસ્ત્ર)/ બી.એ.(આંકડાશાસ્ત્ર/અર્થશાસ્ત્ર/ ગણિતશાસ્ત્ર)ની પદવી અથવા સમકક્ષ શૈક્ષણિક લાયકાત	બિન અનામત	૩૫ વર્ષ	પ્રથમ પાંચ વર્ષ માટે ફિક્સ પગાર ૩૧,૩૪૦/-

**17. નાગરિકત્વ:-**

ઉમેદવાર ભારતનો નાગરિક હોવો જોઈએ અથવા ગુજરાત મુલકી સેવા વર્ગીકરણ અને ભરતી (સામાન્ય) નિયમો, ૧૯૬૭ના નિયમ - ૭ ની જોગવાઈ મુજબની રાષ્ટ્રીયતા ધરાવતા હોવા જોઈએ.

**18. કોમ્પ્યુટરની જાણકારી:-**

ઉમેદવાર રાજ્ય સરકારના સામાન્ય વહીવટ વિભાગના તા.૧૩/૦૮/૨૦૦૮ તેમજ તા.૧૮/૦૩/૨૦૧૬ના ઠરાવ ક્રમાંક : સીઆરઆર/૧૦/૨૦૦૭/૧૨૦૩૨૦/ગ.પ થી નક્કી કરેલા અભ્યાસક્રમ મુજબ કોમ્પ્યુટર અંગેનું બેઝિક નોલેજ ધરાવતા હોવા અંગેનું, કોઈ પણ તાલીમી સંસ્થાનું પ્રમાણપત્ર/માર્કશીટ ધરાવતા હોવા જોઈશે અથવા સરકાર માન્ય યુનિવર્સિટી અથવા સંસ્થામાં કોમ્પ્યુટર જ્ઞાન અંગેના કોઈ પણ ડિપ્લોમા/ડિગ્રી કે સર્ટિફિકેટ કોર્સ કરેલા હોય તેવાં પ્રમાણપત્રો અથવા ડિગ્રી કે ડિપ્લોમા અભ્યાસક્રમમાં કોમ્પ્યુટર એક વિષય તરીકે હોય તેવાં પ્રમાણપત્રો અથવા ધોરણ-૧૦ અથવા ધોરણ-૧૨ ની પરીક્ષા કોમ્પ્યુટરના વિષય સાથે પાસ કરેલી હોય તેવાં પ્રમાણપત્રો ધરાવતા હોવા જોઈશે. જો કે, આ તબક્કે આવું પ્રમાણપત્ર ન ધરાવતા ઉમેદવારો પણ અરજી કરી શકશે. પરંતુ, આવા ઉમેદવારોએ નિમણૂક સત્તાધિકારી સમક્ષ કોમ્પ્યુટરની બેઝિક નોલેજની પરીક્ષા પાસ કર્યાનું આવું પ્રમાણપત્ર નિમણૂક મેળવતાં પહેલાં અચૂક રજૂ કરવાનું રહેશે, અન્યથા નિમણૂક મેળવવાને પાત્ર થશે નહીં તેમજ નિમણૂક સત્તાધિકારી આવા કિસ્સામાં ઉમેદવારોની પસંદગી "રદ" કરશે.



## 19. વયમર્યાદા

સામાન્ય વર્ગની મહિલા ઉમેદવારો, અનામત વર્ગના પુરુષ તથા મહિલા ઉમેદવારો તેમજ માજી સૈનિક, દિવ્યાંગ ઉમેદવારોને નીચે મુજબ નિયમોનુસાર છૂટછાટ મળવાપાત્ર છે.

અનામત વર્ગના ઉમેદવારો જો બિન અનામત જગ્યા માટે અરજી કરશે તો આવા ઉમેદવારોને વય મર્યાદામાં છૂટછાટ મળશે નહીં.

કેટેગરી	છૂટછાટ	મહત્તમ વયમર્યાદા
સામાન્ય કેટેગરીના મહિલા ઉમેદવારોને	૫ વર્ષ	-
અનામત કેટેગરીના પુરુષ ઉમેદવારોને	૫ વર્ષ	-
અનામત કેટેગરીના મહિલા ઉમેદવારોને (૫+૫=૧૦)	૧૦ વર્ષ	મહત્તમ વયમર્યાદા ૪૫ વર્ષ
સામાન્ય કેટેગરીના શારીરિક અશક્તતા ધરાવતા પુરુષ ઉમેદવારોને	૧૦ વર્ષ	મહત્તમ વયમર્યાદા ૪૫ વર્ષ
સામાન્ય કેટેગરીના શારીરિક અશક્તતા ધરાવતા મહિલા ઉમેદવારોને (૧૦+૫=૧૫)	૧૫ વર્ષ	મહત્તમ વયમર્યાદા ૪૫ વર્ષ
અનામત કેટેગરીના શારીરિક અશક્તતા ધરાવતા પુરુષ ઉમેદવારો (૫+૧૦=૧૫)	૧૫ વર્ષ	મહત્તમ વયમર્યાદા ૪૫ વર્ષ
અનામત કેટેગરીના શારીરિક અશક્તતા ધરાવતા મહિલા ઉમેદવારો (૫+૧૦+૫=૨૦)	૨૦ વર્ષ	મહત્તમ વયમર્યાદા ૪૫ વર્ષ
માજી સૈનિક ઉમેદવારો	ઉપલી વયમર્યાદામાં તેઓએ બજાવેલ ફરજનો સમયગાળો ઉપરાંત ત્રણ વર્ષ સુધીની છૂટછાટ મળશે.	

## 20. પરીક્ષા પદ્ધતિ

### ૧. જુનિયર કારકુન

રાજ્ય સરકારશ્રીના સામાન્ય વહીવટ વિભાગ, સચિવાલય ગાંધીનગરના તારીખ: ૨૨ જાન્યુઆરી ૨૦૨૬ ના પરિપત્ર અનુસાર ઠરાવેલ પરીક્ષા પદ્ધતિ અને નિયમો લાગુ પડશે. (બિડાણ - ૧)

### ૨. હિસાબનીશ

રાજ્ય સરકારશ્રીના નાણા વિભાગ, સચિવાલય ગાંધીનગરના તારીખ: ૩૦ સપ્ટેમ્બર ૨૦૨૩ ના પરિપત્ર અનુસાર ઠરાવેલ પરીક્ષા પદ્ધતિ અને નિયમો લાગુ પડશે. (બિડાણ - ૨)



21 બિન શૈક્ષણિક સંવર્ગ માટેનો અભ્યાસક્રમ સંવર્ગ અનુસાર અલગથી વેબસાઈટ ઉપર મુકવામાં આવેલ છે. લાગુ પડતો સંવર્ગ અનુસાર અભ્યાસક્રમ ઉમેદવારે ધ્યાનમાં લેવો.

સદર અભ્યાસક્રમ જાહેરાત તારીખે નિયત કરેલ છે. વખતોવખત ગુજરાત ગૌણ સેવા મંડળ/નાણા વિભાગ /સામાન્ય વહીવટ વિભાગ /જોડાણ ધરાવતી યુનિવર્સિટી દ્વારા કોઈ પણ પ્રકારનો ફેરફાર કરવામાં આવશે ત્યારે વેબસાઈટ પર પ્રકાશિત કરવામાં આવશે. ત્યારે ઉપર મુજબનો અભ્યાસક્રમ રદબાતલ ગણાશે.



૧૯૫૧-૧

Extra No. 4



सत्यमेव जयते

# The Gujarat Government Gazette

EXTRAORDINARY  
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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV-A

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Central Acts

### GENERAL ADMINISTRATION DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 22<sup>nd</sup> January, 2026

#### CONSTITUTION OF INDIA.

No. GS/2026/01/0125/K: - In exercise of the powers conferred by the proviso to article 309 of the Constitution of India and in supersession of all the existing rules made in this behalf, the Governor of Gujarat hereby makes the following rules for regulating the method of combined competitive examination to the posts of Class III (Group-A, and Group-B) in the subordinate services of the State Government, namely:-

#### 1. Short title, commencement and application.-

- (1) These rules may be called the Gujarat Subordinate Services, Class III (Group-A and Group-B) (Combined Competitive Examination) Rules, 2026.
- (2) They shall come into force on the date of their publication in the *Official Gazette*.
- (3) They shall apply to the posts of Gujarat Subordinate Services, Class III, as specified in Appendix-A.

**2. Definitions.** - In these rules, unless the context otherwise requires,-

- (a) "Appendix" means an Appendix appended to these rules;
- (b) "Board" means the Gujarat Subordinate Service Selection Board, Gandhinagar, or such other institutions/Committee or Board as may be specified by the Government;
- (c) "Examination" means the Combined Competitive Examination for direct recruitment to the posts specified in Appendix-A, which shall include Preliminary Examination (for Group-A and Group-B) (MCQs), Main Examination (Descriptive Test for Group-A and Group-B);
- (d) "Government" means the Government of Gujarat;
- (e) "Heads of Departments or Offices" means the Heads of Departments or Offices of the State Government other than those mentioned in Appendix-B;
- (f) "Relevant recruitment rules" means the recruitment rules prescribed by the Government for the posts specified in Appendix-A.

**3. Procedure for preparing requisitions.-**

- (1) Every year, all the offices other than those mentioned in Appendix-B shall send the requisition indicating their requirements of persons for appointment to the posts under Class III civil services specified in Appendix-A to their respective Secretariat Departments in the *pro forma* as specified in Appendix-C in the manner as may be specified by the Government or the Board.
- (2) The respective Secretariat Department shall then send a consolidated requisition to the Board for all the offices under their administrative control, indicating their total requirement for appointment to the post of Class III civil services specified in Appendix-A in the *pro forma* as specified in Appendix-D in the manner as may be specified by the Government or the Board.
- (3) The General Administration Department shall send a requisition for the requirement of persons for appointment to the post of *Office Assistant* specified in Appendix-A, in the *pro forma* as specified in Appendix-E, in the manner as may be specified by the Government or the Board.
- (4) Each District Collector shall send the requisition indicating their requirements of persons for appointment to the post of Junior Clerk under the Office of District Collectors to the Revenue Department. The Revenue Department shall send a consolidated Requisition to the Board in the *pro forma* as specified in Appendix-E in the manner as may be specified by the Government or the Board.

**4. Holding of examination.-**

The Board, on receiving the requisition from the Government, shall hold a Combined Competitive Examination for the selection of candidates for recruitment to the posts specified in Appendix-A.

**5. Conduct and regulation of examination.-**

The Board shall regulate all matters relating to the appointment of examiners, supervisors, and related staff, remuneration payable to them, and conduct of examination in accordance with the procedure adopted by it and in conformity with the orders, if any, issued by the Government on that behalf.

**6. Mode of examination.-**

- (1) The examination shall be held in two successive stages, namely:-
  - (a) **The Preliminary Examination:**
    - (i) A Common Preliminary Examination shall be conducted for the selection of candidates for Group-A and Group-B posts mentioned in Appendix-A.
    - (ii) A separate merit list shall be prepared for Group-A and Group-B posts mentioned in Appendix-A for the Main Examination.
  - (b) **Main Examination:**
    - (1) Separate Main Examination shall be conducted for final selection of candidates for Group-A and Group-B posts mentioned in Appendix-A.
      - (i) For Group-A posts the Main Examination shall be of Descriptive type.
      - (ii) For Group-B posts the Main Examination shall be of MCQ type.

- (2) The Preliminary Examination and the Main Examination shall be held in a manner as specified in the Appendix- F and G, respectively.
- (3) The Number of candidates called for the Main Examination, subject to availability, shall be seven times the number of vacancies in Group-A and Group-B so advertised.

**7. Scheme and Syllabus.-**

The Board shall determine the details of the syllabus for the paper specified in Appendix-F. The scheme of the Main Examination shall be as defined in Appendix-G. The syllabus for the same for Group-A posts shall be as specified in Appendix-H.

**8. Medium of examination.-**

The medium of the Preliminary Examination and the Main Examination shall be Gujarati or English as per the instructions given in the question papers.

**9. Place of examination.-**

- (1) The date, time, and place of the examination shall be decided by the Board.
- (2) The candidate shall be required to attend all the stages of the examination at his own expense on the dates, time, and place notified by the Board.

**10. Application for examination.-**

- (1) The candidate who desires to appear at the Preliminary Examination shall submit an application in such form within such time as may be determined by the Board, along with such fees as may be prescribed by the Board. The candidate, while applying for the preliminary examination, shall have to fill up the choice for Group-A or Group-B or both.
- (2) The candidate who is declared qualified by the Board, based on the result of the Preliminary Examination, for admission to the Main Examination shall not be required to apply again.
- (3) The request of a candidate for withdrawal of application, unless specified by the Board, shall not be entertained in any circumstances.

**11. Examination fees.-**

- (1) Each candidate shall pay the examination fee (for Preliminary Examination) to the Board in the manner prescribed by the Board in respect of an application made by him under these rules and attach a document of such payment along with such application:

Provided that the fees paid shall be refunded to those candidates who appear for the Preliminary Examination.

- (2) The candidates who is declared qualified in Preliminary Examination by the Board, shall not be required to pay any examination fee for the Main Examination.

**12. Educational qualifications and age limit.-**

- (1) A candidate possessing the requisite eligibility criteria for the posts specified in Appendix-A prescribed under the relevant recruitment rules shall be eligible for admission to the examination.
- (2) A candidate for admission to the Examination shall have attained not less than a minimum age of 20 years and shall not have attained the maximum age prescribed in the relevant recruitment rules on the date as may be specified in the advertisement by the Board:

Provided that the upper age limit may be relaxed in accordance with the provisions of the Gujarat Civil Services Classification and Recruitment (General) Rules, 1967.

**13. Decision of the Board shall be final.-**

- (1) The decision of the Board as to the eligibility of a candidate for admission to the examination shall be final.
- (2) If at any time, the candidate is found ineligible to appear at the examination, his candidature shall be treated as cancelled *ab initio*:

Provided that if a candidate is already selected and appointed, his appointment shall be treated as cancelled *ab initio* and his service shall be terminated forthwith:

Provided further that no such appointment shall be terminated unless the candidate has been given an opportunity of being heard.

**14. Appearance at the main examination.-**

- (1) The Preliminary Examination shall consist of One Paper of Objective type (Multiple Choice Questions (MCQs)) and carry a maximum mark of 150 and the Scheme and the time period for the same are as specified in Appendix-F. The Preliminary Examination is meant as a screening test only. The marks obtained in the Preliminary Examination by the candidate shall not be counted for determining the final order of merit. The number of candidates to be allowed to appear for the Main Examination shall be about seven times the total number of vacancies so advertised.
- (2) The candidate, who is declared qualified in the Preliminary Examination by the Board, shall only be eligible for admission to the Main Examination, subject to the condition that he is otherwise eligible for admission to the Main Examination.
- (3) The Main Examination for the final selection of the candidates for the Group-A and Group-B posts, shall be held in the manner as specified in Appendix-G. The final ranking of the candidate shall be determined based on the marks obtained by him in the main examination:

Provided that candidates belonging to the reserved categories may be allowed to appear in the Main Examination or, as the case may be, called for Main Examination relaxing the standards in the Preliminary examination or, as the case may be, in the Main Examination, if the Board is of the opinion that sufficient number of candidates from these categories are not likely to be available for the Main Examination or, as the case may be, based on qualifying standard for general category to fill up the vacancies reserved for such categories.

**15. Qualifying standard and marks.-**

The qualifying standard for Preliminary Examination and Main Examination shall be determined by the Board from time to time and if necessary, separately for reserved and non-reserved categories of candidates. However, the minimum qualifying standard determined by the Board shall not in any case be less than 40% of marks in the Preliminary Examination and in each paper of the Main Examination, as the case may be.

**16. Prohibition on using certain devices in the examination hall.-**

- (1) The candidate shall be required to answer all the question papers of the examination in his own handwriting. However, candidates who belong to the person with disabilities category shall be allowed to write in the Examination with the help of a scribe, subject to such instructions as may be issued by the Board on that behalf from time to time.
- (2) In addition to the list of items declared prohibited by the Board, the candidate shall not be allowed to carry with him a cellular phone, calculator, pager, tablet, iPad, smart-watch or any other electronic/ communication device.

**17. Disciplinary action.-**

A candidate who is or has been declared by the Board to be guilty of-

- (i) obtaining support for his candidature by any means; or
- (ii) impersonating; or
- (iii) procuring impersonation by any person, or
- (iv) submitting fabricated documents or documents which have been tempered with, or
- (v) making statement which are incorrect or false or suppressing material information; or
- (vi) resorting to any other irregular or improper means in connection with his candidature for the examination; or
- (vii) using unfair means during the examination, or

- (viii) writing irrelevant matter, including absurd language or pornographic matter in the scripts, or
- (ix) misbehaving in any other manner in the examination hall, or
- (x) harassing or doing bodily harm to the staff employed by the Board for the conduct of the examination, or
- (xi) attempting to commit or, as the case may be, abetting of all or any of the acts specified in the foregoing clauses, or
- (xii) violating any of the conditions for admission to appear in the examination as prescribed and specified in the admission certificate to take the examination may-
  - in addition to rendering himself liable to criminal prosecution, also be liable-
    - (a) to be disqualified by the Board from the examination for which he is a candidate; or
    - (b) to be debarred either permanently or for a specified period,-
      - (i) by the Board for appearing in any examination or candidature for the concerned post, or
      - (ii) by the Government from any employment under it:
 

Provided that no penalty under sub-clause (i) or (ii) shall be imposed except after giving the candidate an opportunity of making such representation in writing as he may wish to make on that behalf and with the prior approval of the Government; or
    - (c) to disciplinary action under the relevant rules, if he is in the Government service.

**18. Preparation of the shortlist for Document Verification:**

- (1) The result of all the candidates who have appeared in the Main Examination for the posts mentioned in Group-A and Group-B shall be prepared and shall be arranged by the Board in the order of merit base on marks finally awarded to each candidate in the Main Examination held for the posts mentioned in Group-A and Group-B, specifying details as the Board may deem fit.
- (2) The Board shall call the qualifying candidates separately, for the posts mentioned in Group-A and Group-B, subject to availability, two times the number of vacancies requisitioned and advertised, for verification of documents submitted by them. All such candidates who are declared qualified by the Board, based on the result of the Main Examination, shall be, at the time of verification of documents, required to produce the proof of passing the degree examination along with other documents as specified by the Board.

**19. Order of preference.-**

- (1) The candidate, who have been shortlisted for document Verification as per the rule 18, shall indicate, when prescribed by the Board, the order of preferences for the posts or the department or the office or, as the case may be, combination thereof for which he desires to be considered for appointment separately for the Posts mentioned in Group-A and Group-B as specified in rule 6, in such manner as may be determined by the Board:
 

Provided that the preference once given by the candidate shall be treated as final and no request for revision, addition, alteration or change in the preference shall be entertained by the Board or by the Government.
- (2) The order of preference for the posts or the department or the office or the District or, as the case may be, the combination thereof, indicated by the candidate shall not confer any right for appointment. Having regard to the rank in the order of merit and the number of posts available, the preference given by the Candidate shall be considered by the Board at the time of allotment.
- (3) Where a candidate has not given preference for any post or the department or the office or the district or as the case may be, the combination thereof or the candidate has given preference only for a few posts and the number of posts for which he has given preference are not available to accommodate the candidate as per his preference, then, having regard to the merit rank of the candidate and availability of post, he shall be allotted any of the available post, after the allotment of all other candidates. Even after such allotment, if he refuses in writing in such a form as may be prescribed by the Board, to accept such allotment, it shall be considered that the candidate is not interested in the posts available to the candidate. In such a case, the posts available shall be allotted to the other candidate in order of Merit based on his preference.

**20. Procedure for Preparation of Select List:**

- (1) The result of all the candidates who have appeared in the Main Examination for the Posts mentioned in Group-A and Group-B shall be prepared separately and shall be arranged by the Board in the order of merit basis of marks finally awarded to each candidate in the Main Examination held separately for the posts mentioned in Group-A and Group-B specifying details as the Board may deem fit and the same shall be caused to be published on the notice board and/or on website of the Board and the copy of the result so published shall be sent to the Government in General Administration Department and the concerned Secretariat Departments separately for the posts mentioned in Group-A and Group-B as may be applicable.
- (2) The Board shall prepare a select list for the concerned posts or the department or the office or, as the case may be, a combination thereof, for the posts mentioned in Group-A and Group-B to the extent of the number of vacancies requisitioned as per the merit of the candidate and the order of preference given by him.
- (3) The candidate who belongs to the reserved category and is selected on his own merit but according to his order of preference, does not get the concerned post. If the posts of the concerned reserved category are available as per order of preference given by such a candidate of the reserved category, then such candidate shall be allocated to that post. Such a reserved post shall be treated as a filled post against the reservation quota of such category.

**21. Result of Examination:**

- (1) The Board shall declare the result of the examination in three parts as under, namely:-

**Part-I:** The result of the successful candidates shall be arranged in the order of merit along with necessary particulars such as category of candidate, his date of birth, order of preference for post and such other particulars as the Government may direct or the Board may deem fit and the same shall be published on the notice board and/or on web-site of the Board. The result shall be published by the Board in the *Official Gazette*, and the copy of the same shall be sent to the relevant administrative Department. The Board shall communicate the result of the successful candidates individually in the manner as may be specified by the Board. The Board shall not enter into any further correspondence with the successful candidates after communication of the result.

**Part II:** The Board shall prepare a list of the unsuccessful candidates who are not included in Part I, specifying their names, seat numbers and total marks obtained by them, and the same shall be published on the notice board and /or website of the Board.

**Part-III:** The Board shall prepare a list of candidates who qualified in the Mains examination but could not be allotted any post due to limited or no preference given by them.

- (2) Under no circumstances, the marks of any part of the Main Examination be disclosed before the official declaration of the final result.

**22. Rechecking of marks of the Main Examination:**

- (1) A candidate who desires to have his marks of the Mains Examination rechecked may apply to the Board along with such fee as may be fixed by the Board for each paper within a period of fifteen (15) days of the declaration of the result of the Main Examination for each paper.
- (2) A candidate who desires to have the marks-sheet of the Main Examination shall apply to the Board along with such fee as may be fixed by the Board, within the period of fifteen days of declaration of the final result of the Main Examination.
- (3) In no circumstances, the request for reassessment of any or all the papers of the Main Examination shall be entertained or accepted.

**23. Forwarding result to the Government:-**

The Board, on declaration of the result, shall forward to the relevant Secretariat Department, the list of candidates who are recommended for appointment along with necessary particulars such as category of candidate, their date of birth, order of preference for post and such other particulars as the Government may direct or the Board may deem fit. The relevant Secretariat Department shall forward such a list received from the Board to the relevant Offices under their administrative control for appointment. The concerned appointing authorities, thereafter, shall issue orders of appointment of the candidates so allotted, and such orders shall be sent to the concerned candidates by Registered Post Acknowledgement Due (RPAD) or Speed Post.

**24. No right to appointment.-**

Merely qualifying in the examination shall not by itself confer upon a candidate any right to appointment, and no candidate shall be appointed to the post unless the appointing authority is satisfied, after making such inquiry, as may be considered necessary, that the candidate is suitable in all respects for appointment to the post and public service.

**25. Waiting list.-**

There shall be no waiting list. The posts remaining vacant shall be included in the next recruitment event.

**26. Appointment.-**

Appointment of the selected candidates shall be made strictly in order of their rank in the merit list based on the main examination prepared by the Board.

**27. Joining to post. -**

The selected candidate for appointment to the concerned post, shall have to join his posting within 30 days from the date of receipt of the appointment order. If the candidate fails to join his posting within 30 days, his appointment order shall be cancelled. However, if it is established that, for reasons beyond his control, the candidate could not join the posting within 30 days, the competent authority may, for reasons to be recorded in writing, allow such a candidate to join the posting even after the expiry of 30 days. However, the seniority of such a candidate shall be determined in accordance with the Government orders in that regard.

**28. Controlling Authority.-**

The Secretary to the Government in the General Administration Department (Personnel) shall be the controlling and coordinating authority for the implementation of these rules.

**29. Interpretation of rules.-**

If any question arises as to the interpretation of any of these rules, the question shall be referred to the Secretary, General Administration Department (Personnel) for the decision and his decision in the matter shall be final.

**30. Repeal and savings.-**

The Gujarat Subordinate Services Class III (Group-A and Group-B) (Combined Competitive Examination) Rules, 2023, are hereby repealed:

Provided that such repeal shall not affect any things done or action taken under any of the rules so repealed:

Provided further that notwithstanding anything contained in these rules, any action initiated under the Gujarat Subordinate Service, Class III (Group-A and Group-B) (Combined Competitive Examination) Rules, 2023, before the commencement of these rules, shall be valid till it is completed.

**APPENDIX-A**  
(see rules 4 and 6)

**Group – A :**

Sr. No.	Name of Post
1.	Office Assistant, Class III, in the Secretariat Department.
2.	Office Assistant, Class III, Gujarat Public Service Commission.
3.	Senior Clerk, Class III, in all the offices of the State Government other than those mentioned in Appendix-B.
4.	Head Clerk, Class III, in all the offices of the State Government other than those mentioned in Appendix-B.
5.	Junior Clerk, Class III, in all the offices of the District Collector other than those mentioned in Appendix-B.
6.	Office Superintendent, Class III, Agriculture, Farmer Welfare and Co-operation Department- Commissioner of Fisheries.
7.	Office Superintendent, Class III, Agriculture, Farmer Welfare and Co-operation Department- Director of Agriculture.
8.	Office Superintendent, Class III, Health and Family Welfare Department- Director of Ayush.
9.	Office Superintendent, Class III, Industries and Mines Department - Commissioner of Cottage and Rural Industries.
10.	Junior Assistant, Class III - Industries and Mines Department- Director of Printing and Stationery.
11.	Deputy Chitnish (state cadre), Class III - Panchayat, Rural Housing and Rural Development Department.
12.	Sub-Registrar Grade-1, Class III, Revenue Department- Superintendent of Stamps and Inspector General of Registration.
13.	Sub Registrar Grade-2, Class III, Revenue Department- Superintendent of Stamps and Inspector General of Registration.
14.	Inspector of Stamps, Class III, Revenue Department- Superintendent of Stamps and Inspector General of Registration.
15.	Social Welfare Inspector, Class III, Social Justice and Empowerment Department – Director of Developing Castes Welfare.
16.	Assistant Social Welfare Officer, Class III, Social Justice and Empowerment Department – Director of Scheduled Caste Welfare.
17.	Social Welfare Inspector, Class III, Social Justice and Empowerment Department - Director of Scheduled Caste Welfare.
18.	House Holder, Class III, Social Justice and Empowerment Department, Director of Social Defense.
19.	Assistant Tribal Development Officer, Class III, Tribal Development Department.
20.	Assistant Social Welfare Officer, Class III - Social Justice and Empowerment Department – Director of Developing Castes Welfare.
21.	Assistant Superintendent, Class III, Narmada, Water Resources, Water Supply and Kalpsar Department.
22.	Office Superintendent- Industries and Mines Department- Commissioner of Geology & Mining.
23.	Office Superintendent-Home Department, Office of Prison and Correction Administration.
24.	Office Superintendent and Accountant, Home Department, - Directorate of Prohibition and Excise.
25.	Prant Yuva Vikas Adhikari - Sports, Youth and Cultural Activities Department.
26.	Janasampark Adhikari- Port and Transport Department - Commissioner of Transport.
27.	Auditor Group-I, Education Department- Commissionerate of Schools.

**Group – B :**

Sr. No.	Name of Post
1.	Junior Clerk, Class III, in all the offices of the State Government other than those under the Office of District Collector and other than those posts mentioned in Appendix-B.

**APPENDIX-B***(See rules 2 (e) and 3 (1))***For Office Assistant and Junior Clerk, Class III:**

- (1) Judicial Courts in the State of Gujarat.
- (2) Office of the Secretary to the Governor of Gujarat.
- (3) Office of the Comptroller of the House.
- (4) Office of Secretary, Gujarat State soldier's, Sailor's and Airmen's Board, Ahmedabad.
- (5) Office of the Secretary, District Soldier's, Sailor's and Airmen's Board, Ahmedabad, Vadodara and Surat.
- (6) Office of the Liaison Officer, Bombay.
- (7) Clerk, Class III, which are within the purview of the Panchayat Service Selection Board or Committees.

**For Senior Clerk, Class III:**

- (1) Office of the Gujarat Vigilance Commission.
- (2) Office of the Gujarat Legislature Secretariat.
- (3) Office of the Gujarat Subordinate Service Selection Board.
- (4) Judicial Courts in the State of Gujarat.
- (5) Office of the Secretary to the Governor of Gujarat.
- (6) Office of the Comptroller of the House Hold to the Governor of Gujarat.
- (7) Office of the Secretary, Gujarat State Solder's, Sailor's and Airmen's Board, Ahmedabad.
- (8) Office of Secretary, District Solder's, Sailor's and Airman's Board, Ahmedabad, Vadodara and Surat.
- (9) Office of the Liaison Officer, Bombay.
- (10) Which are within the purview of the Gujarat Panchayats Service Selection Board or Committees.

**For Head Clerk, Class III:**

- (1) Office of the Gujarat Vigilance Commission.
- (2) Office of the Gujarat Legislature Secretariat.
- (3) Judicial Courts in the State of Gujarat.
- (4) Office of the Secretary to the Governor of Gujarat.
- (5) Office of the Comptroller of the House Hold to the Governor of Gujarat.
- (6) The Office of the Director of Sainik welfare and Resettlement.
- (7) Office of the Liaison Officer, Mumbai.
- (8) Which are within the purview of the Gujarat Panchayats Service Selection Board or Committees.



**APPENDIX-E***(See rule 3 (3) (4))*

The Statement showing the number of vacancies for the post of Office Assistant, Class III / Junior Clerk, which may accruing during next recruitment year in the Department of the Secretariat/District Collector

Sr. No.	Name of the Secretariat Department	Name of the post and pay scale	Anticipated Vacancies			Total No. of anticipated vacancies (Column 4+5+6)	Breakup of the total No. of vacancies (column 7) into General and reserved categories of posts.					No. of vacancies to be reserved from the total No. of vacancies (column 7) as per rules for						
			No. of Actual vacant posts	No. of posts likely to be created during the recruitment year	No. of posts which may fall vacant due to retirement promotion, resignation, etc.		General	EWS	SC	ST	SEBC	Women					Physically Handicapped Disabled persons	Ex-Servicemen
												General	EWS	SC	ST	SEBC		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

**Appendix – F:****(Rule 6 (2) , 7, 14 (1))**

1. Scheme for Common Preliminary Examination for all Cadres

**150 Marks****Time: 2 Hours**

Sr. No.	Topic	Marks
1	Gujarati	15
2	English	15
3	General Awareness and Current Affairs	30
4	Quantitative Aptitude	30
5	Reasoning	60
<b>Total</b>		<b>150</b>

2. The objective type Elimination Test shall consist of Multiple Choice Question (MCQs).
3. Every question shall be of 1 mark.
4. The medium of examination shall be Gujarati for all topics except the topic on English.
5. The candidate shall have to attempt all questions.
6. Every attempted question with incorrect answer shall carry a negative mark of 0.25.
7. In every question there shall be one option of "Not attempted". If the candidate does not intend to answer, he may select this option. If the candidate selects this option, the negative marks shall not be given.
8. The Candidate who belongs to a person with Disability Category may be allowed a Compensatory time of twenty minutes per hour for each hour of paper as may be applicable.
9. If the candidate has not selected any of the option given in the question, then it shall carry a negative mark of 0.25.
10. The Detailed syllabus for each topic shall be such as may be prescribed and notified by the Board.

**Appendix – G:**  
**(Rule 6 (2) , 7, 14 (3))**

- (1) The Scheme and Subjects of Main Examination for the Posts termed as Group A in Rule 6 shall consist of the following Papers:

Paper No.	Subject	Marks	Duration
I	Gujarati Language Skill.	100	3 Hours
II	English Language Skill.	100	3 Hours
III	General Studies.	150	3 Hours
<b>Total Marks</b>		<b>350</b>	-

Note:

1. The Standard of Gujarati Paper shall be equivalent to Gujarati subjects (higher level) of Twelfth standard of Gujarat Secondary and Higher Secondary Education Board.
  2. The Standard of English Paper shall be equivalent to English subjects (higher level) of Twelfth standard of Gujarat Secondary and Higher Secondary Education Board.
  3. The detailed syllabus for each paper shall be as specified in Appendix-H by the Board or by the Government.
  4. The Question Papers for the main examination shall be of Descriptive Type.
  5. The Candidate who belongs to person with disability category may be allowed a Compensatory time of twenty minutes per hour for each hour paper as may be applicable.
- (2) The scheme and subjects of Main Examination for the Posts termed as Group-B in Rule 6, shall consist of the following Paper:

**200 Marks**

**Time: 2 Hours**

1	Indian State System and Constitution	20
2	Indian Economy, State Economy, NITI Aayog	20
3	Public Administration and Governance	20
4	Discipline and Ethics in Public Service	10
5	Information on various government Schemes	30
6	Regional, National and International Important Events including Current Affairs	30
7	History and Geography of Gujarat	20
8	Cultural Heritage of Gujarat (Art and Literature)	10
9	Gujarati and English	20
10	Science, Environment and Information Technology	20
<b>Total</b>		<b>200</b>

Note:

1. The objective type Preliminary Examination shall consist of Multiple Choice Questions (MCQs).
2. The medium of examination shall be Gujarati for all topics except the topic on English.
3. Every question shall be of 1 mark.
4. The candidate shall have to attempt all questions.
5. Every attempted question with incorrect answer shall carry a negative mark of 0.25.

6. In every question there shall be one option of "Not attempted". If the candidate does not intend to answer, he may select this option. If the candidate selects this option, the negative marks shall not be given.
7. If the candidate has not selected any of the option given in the question, then it shall carry a negative mark of 0.25.
8. The Candidates who belong to person with disability category may be allowed a Compensatory time of twenty minutes per hour for each hour of paper as may be applicable.
9. The detailed syllabus for each topic shall be such as may be prescribed and notified by the Board.

### Appendix – H

#### Main Exam Syllabus (Descriptive Test for Group – A)

Paper-I :

ગુજરાતી (મુખ્ય પરીક્ષા)

(Descriptive)

ગુણ-૧૦૦

માધ્યમ - ગુજરાતી

સમય-૩ કલાક

અનુક્રમ	અભ્યાસક્રમ વિગત	ફાળવાયેલ ગુણ
૧	નિબંધ : ત્રણ પૈકી કોઈ પણ એક (આશરે ૨૫૦ શબ્દોમાં) (વર્ણનાત્મક / વિશ્લેષણાત્મક / ચિંતનાત્મક / સાંપ્રત સમસ્યા પર આધારિત.)	૧૫
૨	વિચાર વિસ્તાર (ત્રણ પૈકી કોઈ પણ બે) કાવ્યપંક્તિઓ કે ગદ્યસૂક્તિનો વિચાર વિસ્તાર (આશરે ૧૦૦ શબ્દોમાં પ્રત્યેક)	૫ x ૨ = ૧૦
૩	સંલેખીકરણ : આપેલા ગદ્યખંડમાંથી આશરે ૧/૩ ભાગમાં તમારા શબ્દોમાં સંલેખ.	૧૦
૪	ગદ્ય સમીક્ષા: આપેલા ગદ્યખંડના આધારે પૂછેલા પ્રશ્નોના જવાબો લખો.	૧૦
૫	પ્રચાર માધ્યમો માટે નિવેદનો તૈયાર કરવા (આશરે ૧૦૦ શબ્દો.)	૦૫
૬	પત્ર લેખન (અભિનંદન/ શુભેચ્છા/ વિનંતી / ફરિયાદ વગેરે) (આશરે ૧૦૦ શબ્દોમાં),	૦૫
૭	ચર્ચાપત્ર (આશરે ૧૫૦ શબ્દોમાં) (વર્તમાનપત્રમાં પ્રજાના પ્રશ્નો / સાંપ્રત સમસ્યાઓ / વ્યક્તિગત અભિપ્રાય રજૂ કરતું ચર્ચાપત્ર).	૧૦
૮	અહેવાલ લેખન (આશરે ૧૫૦ શબ્દોમાં).	૧૦
૯	ભાષાંતર : અંગ્રેજીમાંથી ગુજરાતીમાં અનુવાદ (૧૦ વાક્યો)	૧૦
૧૦	ગુજરાતી વ્યાકરણ: સૂચવ્યા મુજબ જવાબ લખો. (આ પ્રશ્નોમાં આંતરિક વિકલ્પો રહેશે નહીં) ૧. રૂઢિપ્રયોગોનો અર્થ અને તેનો વાક્યપ્રયોગ. ૨. કહેવતોનો અર્થ. ૩. સમાસનો વિગ્રહ કરી તેની ઓળખ. ૪. છંદ ઓળખવો. ૫. અલંકાર ઓળખવો. ૬. શબ્દસમૂહ માટે એક શબ્દ. ૭. જોડણી શુદ્ધિ. ૮. લેખન શુદ્ધિ / ભાષા શુદ્ધિ. ૯. સંધિ - જોડો કે છોડો. ૧૦. વાક્ય રચનાના અંગો / વાક્યના પ્રકાર / વાક્ય પરિવર્તન.	૧૫
		કુલ
		૧૦૦

Paper-II:

English (Main Examination)

(Descriptive)

Marks-100

Medium-English

Time-3 Hours

Sr. No.	Type of Question	Marks to be allotted
1	ESSAY (in about 250 words) Choose any one topic from a list of three. (Descriptive analytical/philosophical/ based on Current Affairs).	15
2	LETTER WRITING (in about 150 words): A formal letter expressing one's opinion about an issue. The issues can deal with daily office matters/ a problem that has occurred in the office/ an opinion in response to one sought by a ranked officer/issues pertaining to recent concern. etc.	10
3	REPORT WRITING (in about 150 words): A report on an official function/event/field trip/survey etc.	10
4	WRITING ON VISUAL INFORMATION (in about 150 words): A report on a graph / image / flow chart / table of comparison/simple statistical data etc.	10
5	FORMAL SPEECH (in about 100 words): A speech (in a formal style) that is to be read out in a formal function. This could be an inauguration speech, an educational seminar/conference, a formal ceremony of importance etc.	05
6	PRECIS WRITING A precis in about 50 words for a 150-word passage. (one paragraph)	05
7	READING COMPREHENSION: A-reading two passage of about 150 words to be given followed by short-answer type questions.	10 x 2 = 20
8	ENGLISH GRAMMAR: (10 Questions having 2 marks each from the following) a. Tenses. b. Voice. c. Narration (Direct-Indirect). d. Transformation of sentences. e. Use of Articles and Determiners. f. Use of Prepositions. g. Use of Phrasal verbs. h. Use of idiomatic expressions. i. Administrative Glossary. j. Synonyms/Antonyms. k. One-word substitution. l. Cohesive devices/Connectives/Linkers. m. Affixes. n. Words that cause confusion like homonyms/homophones.	20
9	TRANSLATION: Translation of a Short Passage (of about 100 words) from Gujarati to English.	05
	<b>Total</b>	<b>100</b>

<b>Paper-III:</b>	<b>General Studies (Main Examination)</b>	<b>(Descriptive)</b>
<b>Marks-150</b>	<b>Medium-Gujarati</b>	<b>Time-3 Hours</b>

**(a) History of india (15 Marks)**

1. Indus Valley Civilization: Characteristics, Places, Society, Cultural History, Art and Religion. Indus Valley Civilization and Gujarat Vedic Age- Jainism and Buddhism, Nanda Dynasty.
2. Maurya and Gupt empires.
3. Vijayanagara Dynasty and Important dynasties of South India.
4. Important dynasties of Gujarat: their administration, art, architecture, literature, science and technologies.
5. Educational Institutions: Takshshila, Nalanda and Valabhi.
6. Arrival of Europeans in India, establishment and expansion of British rule in India 1757 to 1856, land revenue system. Permanent conscription, raiyatwari and mahalwari. Education system.
7. India's Freedom struggle of 1857; religious and social reform movements in India and Gujarat in the 19<sup>th</sup> century, factors responsible for the rise of nationalism in India, Indian National Congress.
8. Rise of Mahatma Gandhi on the national scene and the impact of his ideas, principles and teachings on the political, social, economic, religious, and cultural life of India.
9. Role of Sardar Patel in Independence Movement and Post-Independence Integration.
10. Indian revolutionaries in India and abroad, Azad Indian Army and Subhas Chandra Bose.
11. Post-Independence India: Reorganization of country states, Mahagujarat movement, Important events.

**(b) Cultural heritage (15 Marks)**

1. Salient features of Indian culture and its art forms, literature, sculpture and architecture from ancient to modern times.
2. Indian cinema and theatre and its impact on society.
3. Arts and Crafts of Gujarat.
4. Gujarati theatre.
5. Folk culture and Oral Tradition of Gujarat: Its Significance, Characteristics and Implications.
6. Coastal culture and tribal culture of Gujarat.

**(c) Geography (15 Marks)**

1. Study of physical features and resources of Gujarat and India: major landforms, climate, soil, rocks, rivers, reservoirs, vegetation, minerals and water resources.
2. Economic History: Primary, Tertiary and Quaternary.
3. Social and Demographic Geography.
4. Developmental and environmental issues, sustainable development, globalization; Its Social and Economic Impacts. Natural disasters, carbon emissions, pollution, disaster Management. Global Response to the problems of Climate Change and Environmental Degradation: Key treaties and conventions.

**(d) Science and Technology (10 Marks)**

1. Integrating science, technology and innovation for a better human life, Science and Technology in everyday life; India's contribution in the field of science and technology, challenges and obstacles in application and diffusion of science and technology, role and scope of science and technology in nation building.
2. Information and Communication Technologies: (ICT) Its Importance, Benefits and Challenges, E-Governance and policies regarding India, Cybercrime and Cyber Security.
3. India's space programs - Past, Present and Future.
4. Energy Policy and Nuclear Policy of India: Its Importance, benefits and challenges of technology in defense services.
5. Achievements of Indians in the field of science and technology.

**(e) Events of regional, national and international importance (30 Marks)****(f) Indian State System and Constitution. (20 Marks)**

1. Constitution of India and its salient features.
2. Functions and duties of Union and State Governments of India.
3. Issues and challenges related to federal structure - Role of Governor in states.

**(g) Public administration and governance (20 Marks)**

1. Meaning, Nature and Scope of Public Administration, evolution in India, legacy of British rule.
2. Role of civil services in democracy.
3. Government policies and interventions, implementation issues and problems with regard to the development of various sectors.
4. Development Process - Role of civil societies, non-governmental organizations and other stakeholders. statutory, regulatory and various quasi-judicial bodies.
5. Good Governance and e-Governance Transparency, accountability and sensitivity in governance - Bill of Rights, Right to Information, Public Service Act and its implications of this survey, social research and its importance.
6. Division of Powers between central and State Governments (central List, State List, Concurrent List). issues and challenges.
7. Important constitutional amendments.
8. Constitutional Institutions and their Role.
9. Parliament and State Legislatures Jurisdictions and Related Topics: Structure, Functioning, Governance, Powers and Special.
10. Judiciary in India - Structure and Functioning, Important Provisions and Constitutional Amendments related to Emergency, Judicial Review, Public Petitions.
11. Rights related issues (Human Rights, Women's Rights, Rights of Scheduled Castes and Scheduled Tribes, Rights of Children) etc.
12. Important International Organizations Agencies, various organizations and their structure.

**(h) Discipline in public service (10 Marks)**

1. Ethics and Human Interaction: Essence, Determinants and Implications/Impacts on Human Behavior, Consequences: Dimensions of Ethics, Ethics in Personal and public Relations, Ethics in public Services, Truthfulness and Accountability - Right to Information Act, Public Services Act and its implications.
2. Attitude: Basic elements, Functions; its effect on thoughts and behavior/behavior and relationship, character and political attitudes; Social influence and the role of persuasion/promotion.
3. Emotional Intelligence: Concept, Its Usefulness and Applications in Management and Governance.
4. Human Values: The Role of Family, Society and Educational Issues in Educating Citizens about Values.
5. Ethics related issues and challenges-Anti-corruption system, Lokpal, Lokayukta.
6. Case study of matter related to the above order (1-5).

**(i) Indian economy and Planning (15 Marks)**

1. Indian Economy: Emergence and Development of Planning Practice in India, Central and State Government's economic performance, dynamics, challenges, new initiatives, reforms etc. Important events, developments and social sector initiatives. Niti Aayog: Objectives, Constitution and Functions, Social Audit, Agriculture, Industries, Infrastructure Sector and Service Sector.
2. Regulatory Framework for Finance and Banking: Concepts, Structure and Role. Monetary policy and fiscal policy.

3. Indian Public Finance: Indian Tax System, public expenditure, Public Debt, deficit and aid in Indian Economy, Centre and State Fiscal Relations.
4. Various indicators of economy, Important institutions of India involved in public administration.
5. Rural Development and Rural Economy- Challenges and Policies; Employment policies /Schemes in India.
6. The Economy of Gujarat- An Overview; Economy, economic and social infrastructure development policies of Gujarat in comparison with India and other states. Co-operative movement in Gujarat and its impact on socio-economic aspects of life.
7. Infrastructure: Power, Ports, Roads, Airports, Railways, Telecommunications; Social Impact Assessment.

**Paper-3 (General Studies): Questions and Marks distribution:**

Marks per question	Approximate words per question	Number of questions	Total Marks
1 Mark	10-20	10	10
2 Marks	20-30	10	20
3 Marks	30-50	30	90
5 Marks	100	06	30
<b>Total</b>	-	<b>56</b>	<b>150</b>

By order and in the name of the Governor of Gujarat,

**MEHUL K. VASAVA,**

Deputy Secretary to Government.

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પાસિકા:-2

**NOTIFICATION**  
**Finance Department,**  
**Sachivalaya, Gandhinagar.**  
**Dated the 30<sup>th</sup> September, 2023.**

Constitution  
of India.

No.(GN-68)FD/GRO/e-file/4/2023/2746/GH:- In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules for regulating the method of combined competitive examination to the posts of the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries, Gujarat State, namely :-

**1. Short title and commencement.-**

- (1) These rules may be called the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries (Combined Competitive Examination), Rules, 2023.
- (2) They shall come into force on the date of their publication in the *Official Gazette*.

**2. Definitions.-** In these rules, unless the context otherwise requires,-

- (a) "Appendix" means an Appendix appended to these rules;
- (b) "Board" means the Gujarat Subordinate Service Selection Board, Gandhinagar or such other institutions/Committee/Board specified by the Government;
- (c) "examination" means the Combined Competitive Examination for direct recruitment to the post of Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, which shall include the Preliminary Examination (MCQs), and Main Examination (Descriptive) as referred to in rule 4;
- (d) "Government" means the Government of Gujarat;
- (e) "Post" means the post of the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries, Gujarat State;
- (f) "Prescribed" means prescribed by regulations made by the Board;
- (g) "Relevant recruitment rules" means the recruitment rules prescribed by the Government for the concerned posts;
- (h) "Schedule" means the Schedule appended to these rules.

**3. Holding of Examination.-** The Board shall, on receiving the requisition from the Government, hold an examination for the selection of candidates for recruitment to

the post of Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III.

**4. Mode of Examination.-**

- (1) The examination shall be held in two successive stages, namely:-
  - (a) Preliminary Examination (MCQs) for selection of candidates for Main Examination; and,
  - (b) Main Examination (Descriptive type) for final selection of candidates for the above posts.
- (2) The Preliminary Examination and the Main Examination shall be held in such manner as specified in Schedule I.
- (3) The number of candidates called for the Main Examination, subject to availability, shall be seven times the number of total vacancies shown in the advertisement.

**5. Syllabus.-** The details of the syllabus shall be as per the Appendix-A and B.

**6. Medium of Examination.-** The medium of examination shall be Gujarati except the Part-B of the Paper-1 of the Appendix-B, for which the medium shall be English.

**7. Place of Examination.-**

- (1) The date, time, and place of the examination shall be decided by the Board.
- (2) The candidates shall be required to attend all the stages of examination at their own expense on the date, time, and place as notified by the Board.

**8. Application for Examination.-**

- (1) The candidate who desires to appear at the Preliminary Examination shall submit an application in such form and within such time limit as may be determined by the Board along with such fees as may be fixed by the Government.
- (2) The candidates who are declared qualified by the Board for admission to the Main Examination shall apply again in such form and within such time limit as may be determined by the Board along with such fees as may be fixed by the Government.
- (3) The fees shall be paid in the manner as may be prescribed by the Board and fees once paid shall not be refunded or held over for the subsequent examination.
- (4) The request for withdrawal of the application by the candidate shall not be entertained under any circumstances.

**9. Condition for Eligibility.-**

- (1) The candidate shall not be qualified for admission to the Examination unless he is -
  - (a) a citizen of India, or

- (b) a citizen of Nepal, or
- (c) a citizen of Bhutan, or
- (d) a person of Indian origin who has migrated from Pakistan, Myanmar, Sri Lanka, East African countries of Kenya, Uganda, the United Republic of Tanzania, Zambia, Malawi, Zaire, Ethiopia, and Vietnam, with the intention of permanently settling in India:

Provided that the candidates belonging to categories (b), (c) or (d) shall furnish a certificate of eligibility issued by the Government.

- (2) The candidate who is required to produce a certificate of eligibility, may be allowed to appear in the examination conducted by the Board and he may also be appointed provisionally subject to the production of the eligibility certificate within time frame, as decided by the Government.

**10. Disqualification for appointment on the ground of plural marriage.-**

- (1) No person who,-

- (a) has entered into or contracted a marriage with a person having a spouse living, or
- (b) having a spouse living, has entered into or contracted a marriage with any other person shall be eligible for appointment to the post:

Provided that subject to the provisions of any law for the time being in force, the State Government may, if satisfied that there are special grounds for doing so, exempt any person from the operation of this sub-rule.

- (2) The candidate shall be required to declare in the application form whether he or she as the case may be, is married and, in the case of the male candidate whether he has more than one wife living and in the case of a female candidate whether she has married to a man who has already another wife living.

**11. Age Limit.**- A candidate for admission to the examination shall have attained not less than a the minimum age of 20 years and shall not have attained the maximum age as prescribed in the relevant recruitment rules, on the date as may be specified in the advertisement by the Board:

Provided that the upper age limit may be relaxed in accordance with the provisions of the Gujarat Civil Services Classification and Recruitment (General) Rules, 1967.

**12. Educational qualifications.-**

- (1) A candidate possessing the requisite educational qualifications, other qualifications, and requirement for the appointment under the relevant recruitment rules of the posts, shall be eligible for admission to the examination:

Provided that a candidate who has appeared at a degree examination, the passing of which would render him educationally qualified for the Preliminary Examination, but the result of such examination is not declared, till the last date of filling of the application form as also the candidates who intend to appear at such qualifying examination shall also be eligible for admission to the Preliminary examinations.

- (2) All candidates who are declared qualified by the Board for appearing in the Main Examination shall be required to produce proof of passing the required examination along with their application for the Main Examination:

Provided that a candidate who fails to produce proof of passing the required examination shall not be eligible for admission to the Main Examination.

### **13. Decision of the Board.-**

- (1) No candidate shall be allowed to appear at the Main Examination unless the Board is satisfied that the candidate,-
  - (a) possesses the requisite qualifications and fulfills other requirements under the relevant recruitment rules of the posts;
  - (b) has paid the requisite fees along with the application;
  - (c) is eligible in all respects and complies with all the requirements;
  - (d) has filled the application form for the Main Examination and copy the same along with the copy of requisite documents have been submitted to the Board.
- (2) The decision of the Board as to the eligibility of a candidate for admission to the Main Examination shall be final.
- (3) Subsequently, if at any time, the candidate is found ineligible for appearing in the Main Examination, his candidature shall be treated as cancelled, and if already selected and appointed, his appointment shall be treated as cancelled *ab-initio* and his service shall be terminated forthwith:

Provided that no such appointment shall be terminated unless he has been given an opportunity of being heard.

### **14. Prohibition to use certain devices/material in the examination hall.-**

- (1) The candidate shall be required to answer all the question papers of the examination in his own handwriting. However, candidate who belongs to the person with disabilities category shall be allowed to write in the examination with the help of a scribe subject to such instructions as may be issued by the Board in that behalf from time to time.
- (2) (a) The candidate shall not be permitted to carry with him, in the examination hall, a cellular phone, pager, tablet, I-pad, smart watch or any other electronics communication device.

(b) The candidate shall not be allowed to use the calculator in the Preliminary Examination:

Provided that the candidate may be permitted to bring and use the simple battery operated non programmable pocket calculator in such conventional type paper as may be prescribed by the Board in the Main Examination. But, the exchange or transfer of calculator amongst the candidates in the examination hall shall not be permitted.

**15. Appearance at the Main Examination.-**

- (1) The candidate, who obtains such minimum qualifying marks in the Preliminary Examination, as may be fixed by the Board at its discretion, shall be admitted to the Main Examination.
- (2) The Main Examination for the final selection of the candidates shall be held in the manner as specified in Section III of Schedule 1. The final ranking of the candidate shall be determined on the basis of the marks obtained by him in the Main Examination:

Provided that candidates belonging to the reserved categories may be allowed to appear in the Main Examination or, as the case may be, called for Main Examination relaxing the standards in the Preliminary Examination or, as the case may be, in the Main Examination if the Board is of the opinion that sufficient number of candidates from these categories are not likely to be available for the Main Examination or, as the case may be, on the basis of qualifying standard for general category in order to fill up the vacancies reserved for such categories:

Provided further that the candidates must secure minimum marks as may be fixed by the Board at its discretion in Paper-1(Part-1 and Part-2) and Paper-2 separately in the Main Examination.

**16. Preparation of select list.-**

- (1) After the Main Examination, the candidates shall be arranged by the Board in the order of merit on the basis of the Main Examination marks finally awarded to each candidate. Thereafter, the Board shall, for the purpose of recommending candidates against unreserved vacancies, fix a qualifying mark (hereinafter referred to as "the general qualifying standard") with reference to the number of unreserved vacancies to be filled up on the basis of marks awarded at the Main Examination. For the purpose of recommending reserved category candidates belonging to the Scheduled Castes, Schedule Tribes, Socially and Educationally Backward Classes (including Nomadic Tribes and Denotified Tribes), and Economically Weaker Sections (EWSs) against reserved vacancies, the Board may relax the general qualifying standard with reference to the number of reserved vacancies to be filled up in each of these categories on the basis of the marks awarded at the Main Examination:

Provided that the candidates belonging to the Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes (including Nomadic Tribes and Denotified Tribes) and Economically Weaker Sections (EWSs) who have not availed themselves of any of the concessions or relaxations in the eligibility or the selection criteria, at the examination and who after taking into account the general qualifying standard are found fit for recommendation by the Board, shall not be recommended against the vacancies reserved for Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes (including Nomadic Tribes and Denotified Tribes) and Economically Weaker Sections (EWSs).

- (2) While considering the preferences, the candidate belonging to the Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes (including Nomadic Tribes and Denotified Tribes), and Economically Weaker Sections (EWSs) recommended against unreserved vacancies shall be adjusted against reserved vacancies by the Board, if by this process they get a post of higher choice in the order of their preference.
- (3) The Board may further lower the qualifying standard to take care of any shortfall of candidates for appointment against unreserved vacancies and any surplus of candidates against reserved vacancies arising out of the provisions of this rule.

**17. Waiting list.**- There shall be no waiting list. If the posts remain vacant, they shall be included in the next recruitment event.

**18. Order of Preference.**-

- (1) The candidate shall, at the time of application for the Main Examination indicate in the order of preference for the posts for which he desires to be considered for appointment, in such manner as may be prescribed by the Board:

Provided that the preference once given shall be treated as final and no request for revision, addition, alteration, or change in the preference shall be entertained by the Board or by the Government.

- (2) (a) The order of preference for the posts indicated by the candidates shall not confer any right for appointment to those posts. Having regard to the rank in the order of merit and the number of posts available, the preference given by the candidate shall be considered by the Government at the time of his appointment.
- (b) Where a candidate has not given preference for any post, or the candidate has given preference only for one post, and the number of post for which he has given preference is not available to accommodate the candidate as per his preference, such candidate shall be allotted to any of the remaining vacant posts after allocation of the posts to all the candidates in accordance with their preferences.

- (3) The appointment of a candidate to a particular post shall be subject to the provisions of recruitment rules in force relating to that post.
- (4) Where a candidate fails to join the post offered to him within a stipulated time, his name shall be deleted from the list of candidates recommended by the Board for appointment.
- (5) Where the candidate has been appointed to a particular post, no request shall be entertained by the Government for a change of appointment to another post.

**19. Ineligible if fails to attend mains examination.-** The candidate, who is qualified for the Main Examination but fails to attend the Main Examination or fails to attend any of the Main Examination papers, shall not be eligible for selection.

**20. Result of the Main Examination.-**

- (1) (a) The result of the candidates whose names are to be recommended to the Government for appointment to the posts, shall be arranged according to the order of merits of candidates along with the seat number and the total marks obtained by each of the candidates.  
(b) The Board shall communicate the result of the successful candidate individually in the manner as may be decided by it.  
(c) The Board shall also display the result of unsuccessful candidates containing the names, seat number, and total marks obtained by each of the candidates.
- (2) The Board shall, thereafter send a copy of the result to be published in the *Official Gazette* to the Government.

**21. Rechecking of marks of Main Examination.-**

- (1) A candidate who desires to have his marks of Main Examination rechecked, may apply to the Board along with such fee as may be fixed by the Board for each paper within a period of thirty days from the date of declaration of the final result of the Main Examination.
- (2) A candidate who desires to have the mark-sheet of the Main Examination, shall apply to the Board along with such fee as may be fixed by the Board within the period of fifteen days from the date of declaration of the final result of the Main Examination.
- (3) In no circumstances, the marks of any part of the Main Examination shall be disclosed before the official declaration of the final result.

**22. Forwarding the result to the Government.-** The Board, on declaration of the result, shall forward to the Finance Department, the list of candidates who are recommended for an appointment along with necessary particulars such as a category of candidate, his date of birth, educational qualifications, and such other particulars as the Government may direct or the Board may deem fit. The

Department shall forward such list received from the Board to the Directorate of Accounts and Treasuries. The Directorate of Accounts and Treasuries thereafter shall issue orders of appointment of the candidates so allotted and such orders shall be sent to the concerned candidates by Register Post Acknowledgement Due (RPAD) or Speed Post.

**23. No right to appointment.**- The mere success in the examination shall not confer any right to appointment and no candidate shall be appointed to the post unless the appointing authority is satisfied after such inquiries as may be considered necessary that the candidate is suitable in all respects for appointment to the post.

**24. Medical examination.**- The candidate recommended for appointment shall be required to undergo the medical examination in accordance with the provisions of the Gujarat Civil Services (General Conditions of Services) Rules, 2002.

**25. Joining to post.**- The selected candidate for appointment to the concerned post shall be required to join his posting within 30 days from the date of receipt of the appointment order. If the candidate fails to join his posting within 30 days, his appointment order shall be deemed cancelled. However, if it is established that for the reasons beyond his control, the candidate could not join the posting within 30 days, the competent authority may, for reasons to be recorded in writing, allow such candidate to join the posting even after the expiry of 30 days. However, the seniority of such a candidate shall be determined in accordance with the Government orders in that behalf.

**26. Disciplinary actions.**- The candidate who is or has been declared by the Board to be guilty of,-

- (a) obtaining support for his candidature by any means;
- (b) impersonating;
- (c) procuring impersonating by any person;
- (d) submitting fabricated documents or documents which have been tempered with;
- (e) making statements which are incorrect or false or suppressing material information;
- (f) resorting to any other irregular or improper means in connection with his candidature for the examination;
- (g) using unfair means during the examination;
- (h) writing irrelevant matter, including absurd language or pornographic matter in the scripts;
- (i) misbehaving in any other manner in the examination hall;
- (j) harassing or doing bodily harm to the staff employed by the Board for the conduct of the Examination;
- (k) attempting to commit or as the case may be, abetting the Board of all or any of the acts specified in the foregoing clauses; or

- (l) Violating any of the instructions issued to the candidates along with his admission certificate permitting him to take the examination may, in addition to rendering himself liable to criminal prosecution, be liable -
- (1) to be disqualified by the Board from the examination for which he is a candidate: or
  - (2) to be debarred either permanently or for a specific period,
    - (i) by the Board, from appearing in any examination or from any interview for direct selection to be held by them; or
    - (ii) by the State Government from any employment under it:

Provided that no penalty under clause (1) or clause (2) shall be imposed except after giving the candidate an opportunity of making such representation in writing as he may wish to make in that behalf, or

- (3) to disciplinary action under the appropriate rules if he is already in Government service.

**27. Savings.-** Notwithstanding anything contained in these rules, any action initiated under the previous rules before the commencement of these rules shall be valid till it is completed.

## **SCHEDULE I**

*(See rule 4)*

### **SECTION I**

#### **PLAN OF THE EXAMINATION**

The Examination shall comprise of two successive stages:

- (A) Preliminary Examination (objective type) for the selection of candidates for Main Examination; and
- (B) Main Examination (written) for selection of candidates for the post as specified.

#### **(A) Preliminary Examination:**

The Preliminary Examination shall consist of one paper of objective type (multiple choice questions, MCQs) and carry a maximum of 150 total marks as shown in SECTION II of this SCHEDULE. This examination is meant as a screening test only. The marks obtained in the Preliminary Examination by the candidates, who are declared qualified for admission to the Main Examination shall not be counted for determining their final order of merit. The number of candidates to be allowed to appear in the Main Examination shall be about seven times the total approximate number of vacancies so advertised. The candidate, who is declared, qualified in the

Preliminary Examination by the Board shall only be eligible for admission to the Main Examination, subject to the condition that he is otherwise eligible for admission to the Main Examination.

**(B) Main Examination:**

The Main Examination shall consist of a written examination of total 200 Marks. The written examination shall consist of two papers, as shown in SECTION III of this SCHEDULE.

The marks obtained by the candidates in the Main Examination shall determine their final ranking.

**SECTION II**

**SCHEME AND SUBJECTS FOR THE PRELIMINARY EXAMINATION**

The Preliminary Examination shall consist of one Paper of total 150 Marks as follow:-

<b>Paper</b>	<b>Nature of Exam</b>	<b>Subject</b>	<b>Marks</b>	<b>Duration</b>
1.	Objective (MCQs)	General Studies As per Appendix –A	150	2 Hours

1. The objective type Elimination Test shall consist of Multiple Choice Questions (MCQs)
2. Every question shall be of 1 mark.
3. The candidate shall have to attempt all questions.
4. Every attempted question with an incorrect answer shall carry a negative mark of 0.25.
5. In every question there shall be one option of "Not attempted". If the candidate does not intend to answer, he may select this option. If the candidate selects this option, the negative marks shall not be given.
6. The candidates who belong to a person with Disability category may be allowed a Compensatory time of twenty minutes per hour for each hour of paper as may be applicable.
7. If the candidate has not selected any of the option given in the question, then it shall carry a negative mark of 0.25.

### SECTION III

#### SCHEME AND SUBJECTS OF THE MAIN EXAMINATION

The scheme and subjects of the Main Examination shall consist Total Marks of the following papers:

Paper	Nature of Exam	Subject	Marks	Duration
1	Descriptive	Gujarati Language and English Language (As per Appendix –B).	100	3 Hours
2		Accountancy and Auditing, etc. (As per Appendix–B).	100	3 Hours

**Note:**

- The standard of Gujarati Paper shall be equivalent to Gujarati subjects (higher level) of the Twelfth standard of Gujarat Secondary and Higher Secondary Education Board.
- The standard of English Paper shall be equivalent to English subjects (higher level) of Twelfth standard of Gujarat Secondary and Higher Secondary.
- The standard and the course content of the syllabus for Paper 2 (Accountancy and Auditing, etc.) shall be of a degree level. The Scheme of the Paper shall be as prescribed in Appendix-B.
- The details of the syllabus shall be as prescribed in Appendix-A and B.
- The question papers for the main examination shall be of Descriptive type.
- The candidates who belong to a person with Disability category may be allowed a Compensatory time of twenty minutes per hour for each hour of paper as may be applicable.

### Appendix-A

#### Syllabus of Competitive Examination of Accountant and Sub Accountant

#### Prelim Examination (Multiple Choice Questions)

Medium: Gujarati

Time: 2 hours

Sr. No.	Subject	Details of Syllabus	Marks to be allotted
1	General Studies	History of Gujarat, Geography of Gujarat, Environment, State and National Level Current Affairs, Indian Constitution, Science and Technology, Government Schemes, Disaster	20

		Management, Sports, Information and Communication Technology.	
2	<b>General Mental Ability</b>	Logical Reasoning and Analytical Ability, Number Series, Coding Decoding, Problems based on clock, calendar and age, Square, Square root, Cube, Cube root, Power and exponent, H.C.F, L.C.F, Percentage, Simple and compound interest, Profit and loss, Time and work, Time and distance, Speed and distance, area and Perimeter of simple geometrical shapes.	10
3	<b>ગુજરાતી વ્યાકરણ</b>	સમાનાર્થી શબ્દો, વિરુદ્ધાર્થી શબ્દો, શબ્દસમુહ માટે એક શબ્દ, જોડણીશુદ્ધિ, ભાષાશુદ્ધિ (પદક્રમ, પદ સંવાદ), સંધિ જોડો અથવા છોડો, વિરામચિહ્નો, છંદ અને તેના પ્રકાર, અલંકાર અને તેના પ્રકાર, રુઢિપ્રયોગો અને કહેવતો..	10
4	<b>English Grammar</b>	Parts of speech, tenses, modal auxiliaries, articles, change the voice, direct and indirect speech, rearrange the jumbled words into a meaningful sentence, synonyms & antonyms.	10
5	<b>Statistics and Mathematics</b>	Data collection and analysis, measures of central tendency and measures of dispersion, sampling and methods of sampling, probability, index numbers, correlation, constant correlation, regression time series, statistical quality control, function, continuity, limit, Derivatives, permutation and combination.	10
6	<b>Economics and Financial Administration</b>	Introduction to economics, demand, supply and its relative value, concepts of income and expenditure, national income, inflation, economic reform policies, finance commission, capital disinvestment; monetary and fiscal policies, public debt, budget - types and form, budgetary process, public accounts and audit, budget as a political instrument, the role of the Comptroller and Auditor General (CAG), NITI Aayog.	10
7	<b>Management and International Business</b>	Nature and importance of management, principles of management, functions of management, motivation and leadership; Introduction to international business, promoting factors, advantages and limitations;	10

		Foreign exchange, Balance of payments and methods to correct disequilibrium, India's Foreign Trade Policy; International Organizations: WTO, World Bank, IMF, IFC, IDA, ADB.	
8	<b>Public Administration</b>	Public Administration – Introduction, organizational approaches and principles, organizational structure, administrative behaviour, personnel administration, financial administration, coordination, delegation and supervision, control over public administration, performance studies, civil service performance and administrative reform.	10
9	<b>Financial Accounting</b>	Basic accounting concepts, principles–assumptions, types of accounts and their rules, process of accounts, trial balance, final accounts, rectification of errors and bank reconciliation statement, partnership accounts – admission, retirement, death and dissolution, Company's accounts, financial statements, issue and forfeiture of shares, accounts of underwriting commission and valuation of goodwill and shares as per Companies Act, 2013. Indian Accounting Standards (Ind AS).	10
10	<b>Income Tax Act and Goods and Services Tax (GST)</b>	Basic concepts, tax incidence, Definitions in Income Tax Act, 1961, exempted Incomes, Residential Status, Computation of Taxable Income under various Heads, Deductions and Reliefs, Computation of Taxable Income of Individuals and Firms, Deductions of Tax, Filing of Returns, Different Types of Assessment, defaults and penalties, tax planning, tax evasion and tax avoidance,  GST concept and GST laws.	10
11	<b>Cost and Management Accounting</b>	<b>Cost Accounting:</b> Concept of Cost, Types of Cost, Classification of Cost, Cost Centres, Cost Accounting and Cost Ascertainment; Fixed, variable and Semi-variable Cost, Direct Material, Direct Labour, Direct expenses, Overhead Costs, Prime Cost, Factory Cost, Production cost, Sales	10

		cost; Stock sheet, Different methods of Costing: Unit Costing, Process Costing, Batch and job Costing, Service Costing .  <b>Managements Accounting:</b> Methods of financial statement analysis, marginal cost and break-even analysis, decision making, proportional cost, budgetary control, types of budget, cash budget, flexible budget and zero-base budgeting.	
12	<b>Accounting and Finance Computer Applications</b>	Accounting and Finance Computer Applications – Tally.	10
13	<b>Auditing – 1</b>	Meaning and Basic Elements of Auditing, Features, Objectives, Types, Advantages, Internal Control, Statutory Auditor: Appointments, Qualifications, Rights and Duties; Vouching – Meaning and objectives, types, and duties of the auditor regarding valuation of assets and liabilities.	10
14	<b>Company Audit</b>	Company audit and related provisions of Companies Act, 2013, auditor's report and certificate, tax audit, duties of the auditor regarding profit distribution and depreciation, investigation, audit programme.	10
<b>Total marks</b>			<b>150</b>

**Appendix-B**  
**(Main Examination – Descriptive)**  
**Paper – 1**

**Total Marks: 100**

**Time: 3 hour**

**Part – A (ગુજરાતી ભાષા): 50 marks Medium: Gujarati**

ક્રમ	પ્રશ્નોની વિગત	ફાળવેલ ગુણ
1	નિબંધ: ત્રણ પૈકી કોઈ પણ એક (વર્ણનાત્મક/વિશ્લેષણાત્મક/ચિંતનાત્મક/સાંપ્રત સમસ્યા પર આધારિત) (આશરે રૂપોથી ૩૦૦ શબ્દોમાં).	<b>15</b>

2	સંક્ષેપીકરણ : આપેલા ગદ્યખંડમાંથી આશરે 1/3 ભાગમાં સંક્ષેપ કરો અથવા સારલેખન: 1/5 ભાગમાં કરો.	05
3	પત્રલેખન : (ઔપચારિક અને અનૌપચારિક) અથવાઅરજીલેખન(આશરે 100 શબ્દોમાં).	05
4	ચર્ચાપત્ર : (વર્તમાનપત્રમાં પ્રજ્ઞાના પ્રશ્નો/સાંપ્રત સમસ્યાઓ/વ્યક્તિગત અભિપ્રાય રજૂ કરતું ચર્ચાપત્ર) (આશરે 200 શબ્દોમાં).	10
5	અહેવાલલેખન (આશરે 200 શબ્દોમાં).	10
6	ભાષાંતર : અંગ્રેજીમાંથી ગુજરાતીમાં અનુવાદ.	05
<b>Total</b>		<b>50</b>

**Part – B (English Language): 50 marks Medium: English**

Sr. No.	Types of Questions	Marks to be allotted
1	Essay (A minimum of 250 words and a maximum of 300 words) Choose any one topic from a list of three (Descriptive analytical / philosophical / based on current affairs).	15
2	Letter writing (in about 150 words) A formal letter expressing one's opinion about an issue.  The issue can deal with daily office matters / a problem that has occurred in the office / an opinion in response to one sought by a ranked officer / issues pertaining to recent concerns, etc.	05
3	Report writing (in about 200 words)  A report on an official function / event / field trip / survey etc.	10
4	Writing on visual information (in about 150 words)  A report on a graph / image / flow chart / table of comparison / simple statistical data etc.	10
5	Precis Writing  A precis in about 100 words for a 300-word passage.	05
6	Translation: Translation of a short passage from Gujarati to English.	05
<b>Total</b>		<b>50</b>

## Paper – 2

Marks: 100

Medium: Gujarati

Time: 3 hours

Sr. No.	Course details	Marks allotted
1	<p><b>Financial Accounting:</b></p> <p>Basic accounting concepts, principles– assumptions, types of accounts and their rules, process of accounts, trial balance, final accounts, rectification of errors and bank reconciliation statement, partnership accounts – admission, retirement, death and dissolution, Company's accounts, financial statements, issue and forfeiture of shares, accounts of underwriting commission and valuation of goodwill and shares as per Companies Act ,2013. Indian Accounting Standards (Ind AS).</p>	15
2	<p><b>Cost Accounting:</b></p> <p>Concept of Cost, Types of Cost, Classification of Cost, Cost Centres, Cost Accounting and Cost Ascertainment; Fixed, variable and Semi-variable Cost, Direct Material, Direct Labour, Direct expenses, Overhead Costs, Prime Cost, Factory Cost, Production cost, Sales cost; Stock sheet, Different methods of Costing: Unit Costing, Process Costing, Batch and job Costing, Service Costing.</p>	10
3	<p><b>Management Accounting:</b></p> <p>Methods of financial statement analysis, marginal cost and break-even analysis, decision making, proportional cost, budgetary control, types of budget, cash budget, flexible budget and zero-base budgeting.</p>	10
4	<p><b>Income Tax Act and Goods and Services Tax (GST):</b></p> <p>Basic concepts, tax incidence, Definitions in Income Tax Act, 1961, exempted Incomes, Residential Status, Computation of Taxable Income under various Heads, Deductions and Reliefs, Computation of Taxable Income of Individuals and Firms, Deductions of Tax, Filing of Returns, Different Types of Assessment, defaults and penalties, tax planning, tax evasion and tax avoidance.</p> <p>Concept of GST, Structure of GST, GST Council, Provisions regarding compensation to the State, Registration; Implementation and collection of GST: taxable event, supply of goods and services; Place of Supply: Intra-State, Inter-State, Import and Export, Time of Supply, Calculation of GST, Rules of Calculation, Exemption from GST, Composite and Mixed Supply, Tax Credit; Goods and Service Tax Laws.</p>	15

5	<p><b>Auditing:</b></p> <p>Meaning and Basic Elements of Auditing, Features, Objectives, Types, Advantages, Internal Control, Statutory Auditor: Appointments, Qualifications, Rights and Duties; Vouching – Meaning and objectives, types, duties of the auditor regarding valuation of assets and liabilities.</p> <p>Company audit and related provisions of Companies Act 2013, auditor's report and certificate, tax audit, duties of auditor regarding profit distribution and depreciation, investigation, audit programme.</p>	10
6	<p><b>Economics and Financial Administration:</b></p> <p>Introduction to economics, demand, supply and its relative value, concepts of income and expenditure, national income, inflation, economic reform policies, finance commission, capital disinvestment; monetary and fiscal policies, public debt, budget - types and form, budgetary process, public accounts and audit, budget as a political instrument, the role of the Comptroller and Auditor General (CAG), NITI Aayog.</p>	15
7	<p><b>Statistics and Mathematics:</b></p> <p>Data collection and analysis, measures of central tendency and measures of dispersion, sampling and methods of sampling, probability, index numbers, correlation, constant correlation, regression time series, statistical quality control, function, continuity, limit, Derivatives, permutation and combination.</p>	15
8	<p><b>Management and International Business:</b></p> <p>Nature and importance of management, principles of management, functions of management, motivation and leadership; Introduction to international business, promoting factors, advantages and limitations; Foreign exchange, Balance of payments and methods to correct disequilibrium, India's Foreign Trade Policy; International Organizations: WTO, World Bank, IMF, IFC, IDA, ADB.</p>	10
<b>Total</b>		<b>100</b>

**Paper Scheme**  
**(Main Examination – Descriptive)**  
**Paper – 2**

<b>Sr.</b>	<b>Detail</b>	<b>2 Marks</b>	<b>3 Marks</b>	<b>5 Marks</b>	<b>Total</b>
1	Financial Accounting	1	1	2	15
2	Cost Accounting	1	1	1	10
3	Management Accounting	1	1	1	10
4	Income Tax Act and Goods and Services Tax (GST)	1	1	2	15
5	Auditing	1	1	1	10
6	Economics and Financial Administration	1	1	2	15
7	Statistics and Mathematics	1	1	2	15
8	Management and International Business	1	1	1	10
<b>Total Marks</b>		<b>16</b>	<b>24</b>	<b>60</b>	<b>100</b>
<b>Total questions</b>		<b>8</b>	<b>8</b>	<b>12</b>	

**Note: (1) Practical examples of not less than 50% marks shall be asked.**

**(2) The prescribed weightage shall be followed strictly.**

By order and in the name of the Governor of Gujarat,

(Sapna V. Rana)  
Deputy Secretary to Government.

To,

- The Principal Secretary to Hon. Governor of Gujarat, Raj Bhavan, Gandhinagar.
- The Additional Chief Secretary to Hon. Chief Minister, Swarnim Sankul-I, Sachivalaya, Gandhinagar.
- The Personal Secretary to Hon. Minister (Finance), Swarnim Sankul-I, Sachivalaya, Gandhinagar.

- The Chief Secretary to Government of Gujarat, Sachivalaya, Gandhinagar.
- The Additional Chief Secretary (Personnel), General Administration Department, Sachivalaya, Gandhinagar.
- The Additional Chief Secretary, Finance Department, Gandhinagar.
- The Secretary (EA), Finance Department, Gandhinagar.
- The Secretary (Expenditure), Finance Department, Gandhinagar.
- ★ The Secretary, Gujarat Subordinate Service Selection Board, Gandhinagar.
- The Deputy Secretary (Translation Unit), Legislative and Parliamentary Affairs Department, Sachivalaya, Gandhinagar.
- The Under Secretary, Legislative and Parliamentary Affairs Department, Sachivalaya, Gandhinagar.
- The Director of Accounts and Treasuries, Gandhinagar.
- The Director of Pension & Provident Fund, Gandhinagar.
- The Examiner, Local Fund, Gandhinagar.
- The Under Secretary, General Administration Department/ "G-2", "G-5", "K" Branches, Sachivalaya, Gandhinagar.
- The Manager, Government Central Press, Gandhinagar – with a request to publish the above Government Notification in the Government Gazette.
- All Branches of Finance Department, Sachivalaya, Gandhinagar.
- Select file.

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★ By letter

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**Notification**  
**Finance Department,**  
**Sachivalaya, Gandhinagar.**  
**Dated the 11<sup>th</sup> January, 2024.**

Constitution of  
India.

No.(GN-5)FD/GRO/e-file/4/2023/2746/Gh:- In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries, (Combined Competitive Examination), Rules, 2023, namely:-

1. (1) These rules may be called the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries (Combined Competitive Examination) (\*Amendment) Rules, 2024.  
(2) They shall come into force on the date of their publication in the *Official Gazette*.
2. In the Accountant, Auditor, Sub Treasury Officer (Accountant) or Superintendent, Class III, and Sub Accountant, Sub Auditor, Class III, in the subordinate services of the Directorate of Accounts and Treasuries (Combined Competitive Examination), Rules, 2023, (hereinafter referred to as "the said rules"), in rule 10, for sub-rule (2), the following sub-rule shall be substituted, namely :-  
“(2) The candidate shall be required to declare in the application form whether he or she as the case may be, is married or unmarried.

At the time of appointment, male candidates shall be required to declare in the written form whether he has more than one wife living and female candidates shall be required to declare in the written form whether she has married to a man who has already another wife living.”.

3. In the said rules, in rule 18, in sub-rule (2) for clause (b), the following clause shall be substituted, namely :-

“(b) When a candidate has not given preference for any post or the candidate has given preference only for any single post, and post for which he has given preference is not available to accommodate the candidate as per his preference, it shall be considered that the candidate is not interested in the post other than that post for which he has given preference. In such case, the post available shall be allotted to the other candidate in order of Merit based on his preference.”.

By order and in the name of the Governor of Gujarat,

*eSign*

Signed by: SAPNABEN V RANA  
Organization Unit: Finance  
Department  
Organization Name:  
GOVERNMENT OF GUJARAT  
Date: 11-Jan-2024 (01:42 PM)

(Sapna V. Rana)

Deputy Secretary to Government.

To,

- The Principal Secretary to Hon. Governor of Gujarat, Raj Bhavan, Gandhinagar.
- The Additional Chief Secretary to Hon. Chief Minister, Swarnim Sankul-I, Sachivalaya, Gandhinagar.
- The Personal Secretary to Hon. Minister (Finance), Swarnim Sankul-I, Sachivalaya, Gandhinagar.
- The Chief Secretary to Government of Gujarat, Sachivalaya, Gandhinagar.

- The Additional Chief Secretary (Personnel), General Administration Department, Sachivalaya, Gandhinagar.
- The Additional Chief Secretary, Finance Department, Gandhinagar.
- The Secretary (EA), Finance Department, Gandhinagar.
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- ★ The Secretary, Gujarat Subordinate Service Selection Board, Gandhinagar.
- The Deputy Secretary (Translation Unit), Legislative and Parliamentary Affairs Department, Sachivalaya, Gandhinagar.
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- The Director of Accounts and Treasuries, Gandhinagar.
- The Director of Pension & Provident Fund, Gandhinagar.
- The Examiner, Local Fund, Gandhinagar.
- The Under Secretary, General Administration Department/ "G-2", "G-5", "K" Branches, Sachivalaya, Gandhinagar.
- The Manager, Government Central Press, Gandhinagar – with a request to publish the above Government Notification in the Government Gazette.
- All Branches of Finance Department, Sachivalaya, Gandhinagar.
- Select file.

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★ By letter