

UNION PUBLIC SERVICE COMMISSION
RECRUITMENT BRANCH
SPECIAL CELL- II SECTION

Recruitment Test for recruitment to 36 Posts of Assistant Director (Cost) in the office of Chief Advisor Cost, Department of Expenditure, Ministry of Finance
[Advt. No. 04/2024 dated 24.02.2024, Vacancy No. 24020401424].

TIME TABLE & INSTRUCTIONS TO CANDIDATES

PLEASE CAREFULLY READ THE FOLLOWING INSTRUCTIONS, VIOLATION OF ANY INSTRUCTION WILL RENDER THE CANDIDATE LIABLE TO SUCH ACTION AS THE COMMISSION MAY DEEM FIT TO TAKE. **{THE CANDIDATES ARE ADVISED TO BRING THIS COPY OF INSTRUCTIONS TO THE TEST (RECRUITMENT TEST) HALL FOR REFERENCE }**

TIME TABLE

<u>DATE & DAY</u>	<u>INDIAN STANDARD TIME</u>	<u>SUBJECT & SUBJECT CODE</u>
19th October, 2024 (SATURDAY)	02.00 P.M to 04.00 P.M.	COST AND MANAGEMENT ACCOUNTING (01)

NOTES:

CANDIDATES' REPORTING TIME AT TEST VENUE IS 90 MINUTES (1 $\frac{1}{2}$ HOUR) BEFORE THE SCHEDULED COMMENCEMENT OF THE TEST.

ENTRY INTO THE TEST VENUE WILL BE CLOSED 30 MINUTES BEFORE THE SCHEDULED COMMENCEMENT OF THE RECRUITMENT TEST I.E. 01.30 P.M

CANDIDATES MUST BRING HARD COPY (PRINT OUT) OF HIS/HER E-ADMIT CARD TO THE TEST HALL TO SECURE ADMISSION. A CANDIDATE WHO DOES NOT PRODUCE HIS/HER E-ADMIT CARD FOR CHECKING AT THE ALLOTTED VENUE SHALL NOT BE ALLOWED TO TAKE THE TEST.

I. Scheme of the Test:

- The test will be of two hours duration.
- All questions will carry equal marks.
- The test will be objective type questions with multiple choices of answer.
- The medium of the test will be English.
- There will be penalty for wrong answers. Every wrong answer will carry a deduction of one-third of the marks assigned to that question. If no answer is marked for a question, there will be no penalty for that question.
- The Test will carry a maximum of 300 marks.

II. Syllabus of the Test:

- 1) Cost Concepts and Classifications: Cost Objects, Cost Centers and Cost Unit; Collection, classification, allocation and apportionment of cost - Material Cost, Employee Cost, Direct Expenses, Overheads etc.
- 2) Generally Accepted Cost Accounting Principles (GACAP), Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014 as amended from time to time; Cost Auditing and Assurance Standards.
- 3) Methods of Costing: Single Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing, Service Costing.
- 4) Marginal v. Absorption Costing, Cost-Volume-Profit analysis, Decision making involving alternative choices.
- 5) Pricing decisions and Strategies-New Product Pricing, Monopoly Pricing v. Competitive Pricing, Pricing of Service Sector
- 6) Cost Control and Cost Reduction; Cost Control Techniques- Standard Costing & Variance Analysis; Budget and Budgetary Control.
- 7) Transfer Pricing- Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations.
- 8) Emerging concepts in Cost and Management Accounting: Life Cycle costing, Activity Based costing, Learning Curve and its application, Socio-economic costing, Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.
- 9) Generally Accepted Accounting Principles (GAAPs), Accounting Standards and Ind AS.
- 10) Financial Statements and Analysis: Preparation of Corporate Financial Statements, Ratio Analysis, Cash Flow Analysis.
- 11) Appraisal of Projects: Capital Budgeting, Cost of Capital, Leverage Analysis; Methods of Project Appraisal-Payback Period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Economic Internal Rate of Return (EIRR), Benefit Cost Ratio.
- 12) Project Management: Project Planning, Project Life Cycle, Gantt Charts, PERT and CPM.
- 13) Government Accounting: General Principles and Comparison with Commercial Accounting; Government Accounting Standards issued by Government Accounting Standards Advisory Board, Role of Comptroller and Auditor General of India and Public Accounts Committee.
- 14) Goods and Services Tax Act & Rules : Chargeability of GST, Scope of Supply (Section 7 of CGST Act, 2017 read with Schedule I, II and III), Classification of Goods and Services under GST, Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits, Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.
- 15) Customs Law : Classification under Customs, Types of Duties (Basic customs duty, IGST replacement of CVD and Special CVD, Protective duties, Safeguard duty, Countervailing duty on subsidized articles, Anti-dumping duty), Valuation under Customs of Imported Goods and Export Goods, Deemed export, Duty drawback.
- 16) Companies Act, 2013 with special emphasis on provisions relating to Declaration and Payment of Dividend (Chapter VIII and Schedule II) Accounts of

Companies (Chapter IX, Schedule III and Schedule VII), Audit and Auditors (Chapter X), Government Companies (Chapter XXIII).

17) Corporate Governance: Overview, Issues and Concepts, Corporate Governance Practices/Codes in India, Corporate Governance in state-owned business-MOU system.

III. Weightage:

Selection will be done based on marks scored in the Recruitment Test (RT) and Interview. RT and the Interview shall carry weightage of 75:25 respectively. Only those candidates shortlisted in the RT and who fulfil all the eligibility conditions for the post shall be called for the interview.

IMPORTANT NOTES:

A. The Candidate must take the Test only at the Test Venue indicated in the e-Admit Card only. If the Candidate appears at any other Test Venue, his candidature is liable to be cancelled.

B. As for candidates shortlisted in the RT, the scrutiny would be done on the basis of documents uploaded by them at the time of filling of Online Application (ORA) for the subject post. However, candidates may be asked through e-mail to furnish the deficient documents, if required. Their documents will be scrutinized and those candidates who fulfill all the eligibility conditions of the posts shall be called for interview.

C. The Candidates are directed to undertake the Recruitment Test at their own risk i.e. after verifying that they fulfill the qualifications as prescribed in the Advertisement, and their admission to the Test is purely 'provisional'.

INSTRUCTIONS TO CANDIDATES

e-ADMIT CARD:

- 1 **e-Admit cards of the candidates will be released one week prior to the date of examination.**
- 1.1 Immediately on downloading of the e-Admit Card, the candidate should check it very carefully and bring to the notice of the Union Public Service Commission the discrepancies, if any, without loss of time. Special attention may be paid to the subject of the Test. Efforts will be made to upload the revised e-Admit Card(s) at the earliest in case of discrepancies. He/She must read carefully the Important Instructions mentioned therein. He/she must bring hard copy (print out) of his/her e-Admit Card to the TEST Hall to secure Admission. The candidates who do not have clear photographs on the e-admit card will have to bring two passport size photographs for appearing in the Recruitment Test with an undertaking along with photo identity proof viz. Aadhar Card, Driving License, Passport, Voter I.D. etc. **A candidate who does not produce his/her e-admit card for checking at the allotted venue should not be allowed to take the examination.**
- 1.2 The candidate is responsible for the safe custody of the e-Admit Card. In the event of one's e-Admit Card being used by any other person for securing admission to

the Test, the onus lies on the candidate to prove that he/she has not secured the service of an impersonator.

- 1.3 The candidates are allowed only to take with them e-admit card, pen, identity proof, copies of self-photographs and any other item as specified in the instructions of the e-admit card.
- 1.4 The candidate must bring the e-Admit Card to the TEST Hall. After entering the TEST Hall, the candidate must fill the AttendanceList as per instructions and sign the Attendance List which will be produced before him/her by the Invigilator and then hand over the Attendance List to the Invigilator.
- 1.5 **Candidates are required to use the specific space, available at the designated place in the answer copy, for rough work. Copy of the admit card or any other space/sheet etc should not be used for rough work.**
- 1.6 **Violation of any instruction(s) shall entail cancellation of candidature of candidate in addition to any other appropriate action that may be taken by the Commission against the candidate under the Rules of the test.**

CONDUCT OF THE RECRUITMENT TEST:

- 2 Seating Plan for the candidates will be displayed at the venue of the TEST on the day of Recruitment Test. The candidates, before proceeding to the TEST halls/rooms, are advised to check the exact location of their seats.
- 2.1 The candidate is required to encode/write the serial number of the OMR Sheet and Serial Number and Series of Test Booklet issued to him/her in the Attendance lists, which will be produced before him/her by the Invigilator.
- 2.2 The candidate is requested to reach the Venue well in advance to undergo frisking. He/She will be allowed to enter the TEST Hall 90 minutes/ $1\frac{1}{2}$ hour before prescribed time for the commencement of the Test and get seated immediately on the seat bearing his/her Roll Number.
- 2.3 The candidate must attempt questions in accordance with the directions given on the Test Booklet.
- 2.4 The OMR Sheet will be supplied by the Invigilator of the TEST Hall. The candidate will not be provided any separate sheet for rough work as blank sheets for rough work will be appended at the end of the Test Booklet itself.
- 2.5 The candidate must mark the answers himself/herself with Black Ball point pen by blackening the appropriate circle. Under no circumstances, the candidate will be allowed the help of any other person to mark responses.
- 2.6 The candidate shall neither copy from the papers of any other candidate, nor permit his/her own papers to be copied. No attempt should be made to obtain any kind of unauthorized assistance. There should NOT be any other marking on the OMR sheet.
- 2.7 No candidate shall go outside the TEST Hall for any purpose, whatsoever, without prior permission of the **Invigilator on duty/Supervisor.**

- 2.8 When going to the toilet the candidate should turn his/her OMR sheet upside down. **Further, an official of the venue will check the candidate for any unwanted item in his/her possession viz. mobile, papers, torn pages of a question booklet etc. and he/she must be accompanied by an official of the venue. Furthermore, an official must be deputed outside every toilet of the Venue during the conduct of the Examination to keep watch on the candidates and the time spent by them in the toilet.**
- 2.9 No candidate shall be permitted to leave TEST Hall till expiry of the allotted time.
- 2.10 No candidate shall be allowed to go to the toilet during the last 30 minutes of the Test.
- 2.11 A signal will be given at the beginning of the TEST; at half time and five minutes before the closing time. There will also be a final signal at the closing time. The candidate must not continue to mark or revise his/her answers after the expiry of the time allotted for the paper.
- 2.12 On completion of the Recruitment Test, the candidate shall continue to be seated and wait until OMR Sheet is collected and is allowed to go by the Invigilator. The candidate should not engage in conversation with any other candidate after the expiry of the allotted time.
- 2.13 The candidates should not crowd near or loiter in and around the TEST Hall/Room after leaving the Hall/Room.
- 2.14. Silence must be observed at all times in the TEST Hall/Room.
- 2.15. The candidate must abide by the instructions on the cover of the Test booklet and on the OMR Sheet and such further instructions as may be given by Supervisor/Invigilator of the Test. If the candidate fails to do so or indulges in disorderly or improper conduct, he/she will render himself/herself liable to expulsion from the Test and/or such other punishment as the Commission may deem fit to impose.
- 2.16 The candidate will furnish such necessary and correct information as may be required from him/her in the TEST Hall by the Invigilator/Assistant Supervisor/Supervisor/other persons so authorized.

HANDLING OF OMR /TEST BOOKLET:

- 3.1 Write clearly in Black Ball point pen the Centre, Subject, Subject Code, Series of the Test Booklet and Roll Number in spaces provided in the OMR Sheet. Encode in Black Ball point pen the Booklet Series, Subject Code and Roll Number in the circles provided for the purpose in the OMR Sheet.
- 3.2 The Test Booklet Series is indicated on top right hand corner of the Test Booklet. Encode clearly test Booklet Series A, B, C or D as the case may be in the box on top of the OMR Sheet. In case the Booklet Series is not printed on Test Booklet or OMR Sheet is un-numbered, the matter may be reported immediately to the invigilator concerned and the Test Booklet/OMR Sheet may be got replaced.

- 3.3 The encoding of Test Booklet Series done by each candidate should tally with encoding of Test Booklet Series made by the invigilator at the appropriate space provided in the OMR sheet on the left hand margin with reference to series printed on the cover page of the Test Booklet.
- 3.4 All the corrections and changes in writing the Roll Number must be initialed by the candidate as well as by the invigilator and countersigned by the supervisor.
- 3.5 Immediately after the commencement of the test, the candidate should check that the Test Booklet supplied to him/her does not have any unprinted or torn or missing pages or items. If so, he/she should bring it to the notice of the invigilator and get it replaced by a complete Test Booklet of the same series.
- 3.6 The candidate must not write his/her name or anything else except the specific item of information asked for in the OMR Sheet/Test Booklet.
- 3.7 The candidate must take care to ensure that the OMR Sheet is not folded, mutilated or torn during handling. There should be no extraneous marking in the OMR Sheet.
- 3.8 The candidate should not tamper with or take away the OMR Sheet with him/her. He/she will be penalised for any attempt to do so.
- 3.9. The candidates should note that any omission/mistake/discrepancy in encoding /filling in details in the OMR sheet, especially with regard to Roll Number and Test Booklet Series Code, will render the OMR sheet liable for rejection.

ITEMS ALLOWED AND NOT ALLOWED IN THE HALL

- 4 The candidates are advised to bring their own **Black Ball point pen**. Candidates must use only **Black Ballpoint pen** for marking responses on the OMR sheet.
- 4.1 **NO candidate is allowed to enter the venue with mobile phones and other IT gadgets, books, bags, valuables/ costly item setc and that no arrangement shall be made for keeping the same at the Venue. Any infringement of the above instructions shall entail disciplinary action including ban from future TESTs.**
- 4.2 Candidates are permitted to take with them after conclusion of the Recruitment Test, the Test Booklet issued to them.
- 4.3 Candidates are advised not to bring any personal/costly item to the test hall, as safe keeping of the same cannot be assured. Commission will not be responsible for any loss of such item.

GENERAL INSTRUCTIONS

- 5 The candidate must note that his/her admission to the Test is strictly "Provisional".
- 5.1 The mere fact that an e-Admit Card has been issued to him/her does not imply that the candidature has been finally cleared by the Commission or that the

entries made by the candidate in his/her application for the Test have been accepted by the Commission as true and correct.

- 5.2 The candidate must note that the Commission takes up the verification of eligibility conditions i.e. age, educational qualifications, community etc. with reference to original documents only of those candidates who qualify in the Recruitment Test. Unless the candidature is formally confirmed by the Commission, it continues to be "Provisional".
- 5.3 The candidate must also note that if subsequent to the issue of e-Admit Card, ineligibility is detected at any stage before or after the Test or if the conditions prescribed in the Rules and Instructions given in the advertisement or any other additional information/documents called for at any stage are not complied with within the time specified therein, the candidature would be rejected.
- 5.4 Travelling and other expenses must be borne by the candidate himself/ herself.
- 5.5 The Commission does not make arrangements for boarding and lodging of any candidate.

IMPORTANT INSTRUCTIONS FOR PH CANDIDATES:

6 Recruitment to 36 Posts of Assistant Director (Cost) in the office of Chief Advisor Cost, Department of Expenditure, Ministry of Finance [Advt. No. 04/2024 dated 24.02.2024, Vacancy No. 24020401424].

*Of the thirty-six vacancies, two vacancies are reserved for candidates belonging to category of Persons with Benchmark Disability (PwBD).

*Of the two vacancies reserved for candidates belonging to category of Persons with Benchmark Disability (PwBD), one vacancy is reserved for candidates belonging to category of Persons with Benchmark Disability (PwBD) viz. Blindness and Low Vision with disability i.e. Blind (B) or Low Vision (LV) and remaining one vacancy is reserved for candidates belonging to category of Persons with Benchmark Disability (PwBD) viz. Multiple disabilities (MD) i.e. at least two disabilities from the categories of the disabilities viz. Blindness and Low Vision with disability i.e. Blind (B) or Low Vision (LV), Deaf and Hard of Hearing with disability i.e. Deaf (D) or Hard of Hearing (HH), Locomotor Disability including Cerebral Palsy, Leprosy Cured, Dwarfism, Acid Attack Victims and Muscular Dystrophy with disability i.e. Both legs affected but not arms (BL) or Both arms affected (BA) or One leg affected (R or L) (OL) or One arm affected (R or L) (OA) or Both legs and both arms affected (BLA) or One leg and One arm affected (OLA) or Both Legs and One Arm affected (BLOA) or Leprosy Cured (LC) or Dwarfism (DW) or Acid Attack Victims (AAV).

The vacancies are also suitable for candidates belonging to category of Persons with Benchmark Disability (PwBD) viz. Blindness and Low Vision with disability i.e. Blind (B) or Low Vision (LV), Deaf and Hard of Hearing with disability i.e. Deaf (D) or Hard of Hearing (HH), Locomotor Disability including Cerebral Palsy, Leprosy Cured, Dwarfism, Acid Attack Victims and Muscular Dystrophy with disability i.e. Both legs affected but not arms (BL) or Both arms affected (BA) or One leg affected (R or L) (OL) or One arm affected (R or L) (OA) or Both legs and both arms affected (BLA) or One leg and One arm affected (OLA) or Both Legs and One Arm affected (BLOA) or Leprosy Cured (LC) or Dwarfism (DW) or Acid Attack Victims (AAV), Multiple disabilities (MD) i.e. at least two disabilities from the categories of the disabilities indicated above.

6.1 At this stage, candidates are being admitted to the Recruitment Test based on the data furnished by the candidates vide their online Application.

6.2 All the candidates, who have claimed themselves as PH candidates, are, therefore, advised to make themselves sure that they belong to the PH categories as mentioned in the Advertisement.

6.3 The candidates must note that if subsequent to the issue of e-Admit Cards, ineligibility is detected at any stage, the candidature would be rejected.

6.4 Candidates of certain categories of disabilities like candidates with Locomotor Disability and Cerebral Palsy (LDCP) where dominant (writing) extremity is affected to the extent of slowing the performance of function (minimum of 40% impairment)/Blind or Partially Blind candidates, appearing in the RT of 2 hours duration shall be allowed compensatory time @20 minutes/hour i.e. total 40 minutes, apart from allowing the help of scribe, wherever opted for, in the Application Form. For any other category of PwBD, such facility shall be provided subject to production of Certificate for physical limitation to write, as per the proforma enclosed.

6.5 Facility of scribe for candidates appearing in Recruitment Test/s (RTs) to Persons with Benchmark Disabilities (PwBD):

(i) Candidates must write the papers in their own hand. In no circumstances will they be allowed the help of a scribe to write the answers for them. However, The Persons with Benchmark Disabilities in the categories of blindness, locomotor disability (both arm affected – BA) and cerebral palsy will be eligible for the facility of scribe. In case of other category of Persons with Benchmark Disabilities as defined under section 2 (r) of the RPWD Act, 2016, such candidates will be eligible for the facility of scribe on production of a certificate, to the effect that the person concerned has physical limitation to write, and scribe is essential to write examination on behalf, from the Chief Medical Officer/Civil Surgeon/Medical Superintendent of a Government Health Care institution as per proforma at Annexure-I. Further, for persons with specified disabilities covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing will be eligible to be provided the facility of scribe subject to production of a certificate to the effect that person concerned has limitation to write and that scribe is essential to write examination on his/her behalf from the competent medical authority of a Government healthcare institution as per proforma at Annexure-III.

(ii) The candidates have discretion of opting for their own scribe or request the Commission for the same. The details of scribe i.e. whether own or the Commission's and the details of scribe in case candidates are bringing their own scribe, will be sought at the time of filling up the application form online as per proforma at Annexure-II. (for Candidates having 40% disability or more) and Annexure-IV (for Candidates having less than 40% disability and having difficulty in writing).

(iii) The qualification of the Commission's scribe as well as own scribe will not be more than the minimum qualification criteria of the examination. However, the qualification of the scribe should always be matriculate or above.

(iv) The Persons with Benchmark Disabilities in the category of blindness, locomotor disability (both arms affected-BA) and cerebral palsy will be eligible for Compensatory Time of twenty minutes per hour of the Recruitment Test (RT). In case of other

categories of Persons with Benchmark Disabilities, such candidates will be eligible for this facility on production of a certificate, to the effect that the person concerned has physical limitation to write, from the Chief Medical Officer/Civil Surgeon/Medical Superintendent of a Government Health Care institution as per proforma at Annexure-I. Further, for persons with specified disabilities covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing will be eligible to be provided compensatory time subject to production of a certificate, to the effect that person concerned has limitation to write, from the competent medical authority of a Government healthcare institution as per proforma at Annexure-III.

(v) Facility of Scribe and/or Compensatory time to eligible candidates will be provided, if desired by them.

Mobile Phones and all such IT Gadgets are banned in the test venue

Certificate regarding physical limitation in an examinee to write

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

Signature

**Chief Medical Officer/Civil Surgeon /
Medical Superintendent of a Government Health Care Institution.**

Note: Certificate should be given by a specialist of the relevant stream/disability (eg. Visual Impairment – Ophthalmologist, Locomotor disability – Orthopaedic specialist/PMR).

Annexure-II

**Letter of Undertaking for Using Own Scribe
(To be filled by the candidates online to the Commission)**

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

I do hereby state that (name of the scribe) will provide the service of scribe/reader/lab assistant for the undersigned for taking the aforesaid examination.

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

(Signature of the candidates with Disability)

Place:

Date:

Annexure-III

Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing

This is to certify that, we have examined Mr./Ms./Mrs..... (name of the candidate), S/o / D/o, a resident of (Vill/PO/PS/District/State), aged.....yrs, a person with (nature of disability/condition), and to state that he/she has limitation which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

- a. The above candidate uses aids and assistive device such as prosthetics & orthotics, hearing aid (name to be specified) which is /are essential for the candidate to appear at the examination, with the assistance of scribe.
- b. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto (it is valid for maximum period of six months or less as may be certified by the medical authority)

Signature of medical authority

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic/ PMR Specialist	Clinical psychology st/Rehabilitation Psychologist / Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer / Civil Surgeon / Chief District Medical Officer ..Chairperson				

Name of Government Hospital / Health Care Centre with seal

Place:
Date:

ANNEXURE-IV

Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing

I....., a candidate with (nature of disability/condition) appearing for the (name of the examination) bearing Roll No..... at (name of the centre) in the District, (name of the state). My educational qualification is

2. I do hereby state that(name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

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

(Signature of the candidate)

Place:

Date: