

Bihar Accounts Service Rules, 2000

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India

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Rule BIHAR-ACCOUNTS-SERVICE-RULES-2000 of 2000

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Bihar Accounts Service Rules, 2000Published vide Notification No. Ko-Pra/Vividh-5/2000-2058 5(2) dated 28.3.2000, Published in Bihar Gazette (extraordinary) dated 15.4.2000.Notification No. Ko-Pra/Vividh-5/2000-2058 VI(2) dated 28.3.2000. - In exercise of the powers conferred under proviso to Article 309 of the Constitution of India, the Government of Bihar is hereby pleased to make the following rules to regulate the mode of recruitment and conditions of Service of the persons appointed to the Bihar Accounts Service.The process of recruitment to the basic grade of Service shall commence after five recruitment-years and for the first five recruitment-years, all posts of basic grade shall be filled by direct recruitment. Provisions of the Rules related to the above shall be effective only after five recruitment-years.Chapter-1 Preliminary

1. Short title and commencement.

- (i) These rules may be called the Bihar Accounts Service Rules, 2000.It shall come into force from the date of publication of notification in the Gazette.(ii)It shall be applicable to the whole of the State of Bihar.

2. Definitions

- In these rules, unless the context requires otherwise(i)'Cadre' means the sanctioned strength of service as a separate unit.(ii)'Commission' means the Bihar Public Service Commission.(iii)'Governor' means the Governor of Bihar.(iv)'Member' or 'Member of the Service' means a person appointed to the Bihar Accounts Service.(v)'Schedule' means Schedule appended to this Rule.(vi)'Service' means Bihar Accounts Service.(vii)'Limited Competitive Examination' means Bihar Accounts Service Limited Competitive Examination.(viii)'Sub-ordinate Service" means Ministerial Staff of Treasury, General Provident Fund and Accounts Staff of other departments serving in Class III of the Government of Bihar.

3. Constitution of the Services.

- A service to be known as the Bihar Accounts Service shall be constituted and for the purposes of rule 18 of the Civil Services (Classification, Control and Appeal) Rules, 1995, it shall be deemed to be a State Service.

4. Constitution of the Service.

- This cadre shall be under the administrative control of Finance Department, Head of the Department of this shall be an officer of Indian Administrative Service or Indian Audit & Accounts Service of Supertime scale and he shall be designated as Commissioner, Accounts and Provident Fund Commissioner, Accounts and Provident Fund shall be appointed by the Personnel and Administrative Reforms Department. There will be mainly three sections of this cadre-Treasury, Provident Fund and Accounts. The list of the posts of this cadre at different levels is given in Schedule V and VI.

5. Status.

- The members of the Bihar Accounts Service shall be gazetted. Chapter-2 Recruitment

6. Sources of recruitment.

- (i) Save as otherwise provided, recruitment to the Service shall be made: (a) By option, in accordance with the Rules in Chapter-3. (b) By direct recruitment, in accordance with the Rules in Chapter-4. (c) By promotion, in accordance with the Rules in Chapter-5 : Provided that the person who has not passed the final examination in Accounts prescribed in Rule 157 of the Board's Miscellaneous Rules, 1958, shall not be eligible for promotion to the Service : Provided further that a person shall not be eligible for promotion unless he has completed the minimum qualifying years of service as mentioned in Schedule II. (ii) In case of non-availability of an officer in the cadre at any level, officers of Bihar Finance Service, Bihar Administrative Service and the Audit Service may be posted against the vacant post or the vacancies may be filled by officers on deputation from the office of the Accountant General.

7. Reservation of Vacancies.

- Reservation of vacancies for Scheduled Castes/Schedule Tribes, Backward Classes and other Backward Classes shall be made in accordance with the Rules and procedures prescribed from time to time by the Government for State Services.

8. Determination of Vacancies and notifying the same to the Commission.

- In the beginning of every calendar year, the Government with reference to the 1st day of January shall determine the number of vacancies to be filled up that year by direct requirement and by

promotion, and notify the vacancies, so determined, to the Commission. Chapter-3 Recruitment by Option

9. Recruitment by Option.

- (i) A person serving in the Bihar Finance Service may exercise his option to be considered as a member of this Service. (ii) No such option as mentioned in Sub-Rule (1) shall be considered if it is not exercised within six months from the date of commencement of these rules. (iii) Requirement shall not in any case exceed the number of posts available in this Service on the date of commencement of these rules.

10. Seniority.

- (i) The seniority of the members of this service recruited by option shall be counted from the date of his appointment to the Bihar Finance Service. (ii) The inter se seniority among members recruited by option shall be the same as their respective inter se seniority in the Bihar Finance Service. Chapter-4 Direct Recruitment

11. Direct Recruitment.

- [The commission shall advertise the vacancies to be filled by direct recruitment through combined competitive examination and shall invite applications from candidates eligible for appointment to service. It will be essential for candidates for appointment on basic post under Bihar Accounts service to have Bachelor's degree in Commerce, Economics, Mathematics or Statistics from a recognized university or an institution affiliated to it and in main examination it will be compulsory for candidates to take one of said subjects as optional subject.] [Substituted by Notification No. ko-Pra/stha-3/2011 -1528F(2), dated 22.02.2011]]

12. Eligibility.

- The candidates' eligibility for appointment to the basic grade of the service shall be in accordance with Rule 54 of the Bihar Service Code, 1952 and qualifications prescribed in Schedule III to this Rule. Qualification for direct appointment to the posts of Internal Financial Advisors may be determined by the State Government at the appropriate time.

13. Medical Examination.

- Every candidate selected for appointment shall have to undergo a medical examination by Medical Board constituted by the State Government. A candidate who fails to satisfy the Medical Board in regard to his/her physical fitness, necessary for efficient performance of the duties of the post, shall not be appointed. The Medical Board shall determine objective standards for this.

14. Viva-Voce Test.

- [The commission shall invite candidates for viva-voce test as is the provision in context of combined competitive examination conducted by the commission and marks of vive voce test shall also be fixed accordingly.] [Substituted by Notification No. ko-Pra/stha-3/2011 -1528F(2), dated 22.02.2011]]

15. Recommendation of candidates by the Commission:

- [The commission shall prepare a merit list on the basis of marks obtained in written examination and viva voce test as is provision in context combined competitive examination conducted by the commission.] [Substituted by Notification No. ko-Pra/stha-3/2011 -1528F(2), dated 22.02.2011]]

16. Seniority.

- The inter se seniority of the direct recruits shall be determined in accordance with the merit list prepared by the Commission. Chapter-5 Recruitment by Promotion

17. Recruitment by Promotion.

- (i) All posts other than those in the basic grade of the Service (except the post of Commissioner and, by specific decision, of the posts of Internal Financial Advisors) shall be filled by promotion to the members of basic grade of the Service. (ii) Promotion to the basic grade of the Service shall be made from amongst the cadres listed in Schedule I. (iii) Promotion from the ministerial staff of the cadres listed in Schedule-I to the basic grade shall be made on the basis of the Limited Competitive Examination conducted by the Commission and related vacancies shall be filled on this basis. (iv) For promotion to the basic grade of the Service, candidates must possess qualifications mentioned in Schedule-I.

18. Departmental Promotion Committee.

- (i) Departmental Promotion Committee for considering promotion to the post of Deputy Commissioner and Additional Commissioner shall be constituted as follows :- (a) Chairman of Bihar Public Service Commission or any other member of the Commission nominated by the Chairman-Chairperson. (b) Commissioner and Secretary/Secretary, Finance Department, Government, of Bihar or any officer nominated by him as his representative not below the rank of Special Secretary-Member (Ex-Officio). (c) Commissioner, Account Administration, Bihar-Member (Ex-Officio). (d) Any officer of Scheduled Castes/Scheduled Tribes category nominated by the Department of Personnel and Administrative Reforms. (ii) For consideration of promotion to the post of Senior Accounts Officer, a promotion committee shall be constituted under the Chairmanship of the Member Board of Revenue, its other members will be same as in sub-rule (1) above. (iii) Qualification and procedure for the promotion will be same as is determined for other State Services if different qualifications and procedure are not determined for this Service. The

minimum qualifying period for promotional posts are given in Schedule II.

19. Ratio between Direct Recruitment and Recruitment by Promotion.

- The number of posts to be filled by promotion shall not exceed 25 (twenty five) per cent (rounded off to the next higher whole number) of the total number of vacancies available in the basic grade of the Service during the calendar year.

20. Recruitment by Promotion.

- Recruitment by Promotion to the basic grade of this Service will be made by selection through the limited competitive examination.

1. The State Government shall determine by 31st January of every calendar year the no. of posts to be filled, separately by direct recruitment and by promotion, from the ministerial officers of Treasury, G.P.F. and employees of accounts cadres :

Provided that the vacancies to be filled up by recruitment through limited competitive examination shall not exceed 25 (twenty five) per cent of the total number of vacancies in the year.

2. Reservation policy of the Govt, shall be applicable in the recruitment against the vacancies decided in Sub-Rule (1).

21. Recruitment through Limited Competitive Examination.

- Vacancies decided by Govt, will be filled up from the members of the sub-ordinate service, as mentioned in Schedule I, declared successful on the basis of Limited Competitive Examination conducted by the Commission.

22. Eligibility of Candidates.

- Eligibility of candidates to appear in limited competitive examination will be as mentioned in Schedule I.A candidate will be allowed the maximum of three opportunities to appear in the limited competitive examination.

23. Syllabus.

- Syllabus for Limited Competitive Examination will be as prescribed in Schedule IV, but the State Government may amend it, if necessary, by notification in the official gazette.

24. Viva-Voce.

- There will be no Viva-Voce Examination in Limited Competitive Examination.

25. Minimum Qualifying Marks.

- The minimum qualifying marks for the written test in the Limited Competitive Examination shall be 35 percent for Scheduled Tribe and Scheduled Caste candidates and 40 per cent for others :Provided that, in case all vacancies are not filled up by candidates declared successful on the basis of the Limited Competitive Examination, such vacancies shall be added to the vacancies of next year. Such carried over vacancies shall not be reserved for recruitment on the basis of Limited Competitive Examinations but the reservations provided for in Rule 7 shall apply.

26. Information of Vacancies to the Commission.

- (i) Government shall inform the Commission every year, by 30th June, total number of posts to be filled up through Limited Competitive Examination.(ii)Candidates shall send their application forms to the Commission through head of their office as per the advertisement published by the Commission.(iii)Commission can levy examination fee as fixed by it.

27. Recommendation by Commission.

- (i)The Commission shall prepare the panel of successful candidates for the appointment in order of merit. In case, equal marks are obtained by two or more candidates, weightage will be given on the basis of the age of the candidates in the merit list i.e. the candidate of higher age will be placed higher in the merit list as compared to the lower age candidates. The Commission will make available the merit list, so prepared, to the Finance Department, Govt, of Bihar with the recommendation for appointment.(ii)Vacancies not filled up in a particular year due to lack of required number of successful candidates or non-joining the posts, shall be added to the total number of vacancies next year.
- Chapter-6 Seniority and Confirmation

28. Seniority.

- (1)The inter-se seniority among the members of the Service recruited directly on the recommendation of the Commission will be in accordance with the merit list recommended by the Commission but it may change on promotion, if provided for State Services from time to time.(2)A member of the Service appointed to the basic grade on the recommendation of the Commission on the basis of Limited Competitive Examination shall rank senior to any person appointed by direct recruitment in that year even if the process of direct recruitment has been completed earlier than that on the basis of Limited Competitive Examination.Explanation: - For the purpose of this sub-rule, a transaction will be deemed to have taken place with the appointment of at least one person from the list recommended by the Commission.

29. Probation.

(1) Every Officer shall, on appointment against a substantive vacancy, be on probation for a period of two years from the date of joining the post: Provided that the period during which a person has held that post in officiating or temporary capacity may, subject to a maximum of two years, be allowed by the Government to be counted towards the period of probation. (2) The Governor may, during or at the end of the period of probation, terminate the appointment of an officer directly recruited to the Service or revert a promoted officer to his substantive appointment, in accordance with the provisions contained in the Civil Services (Classification, Control and Appeal) Rules, 1955, if the officer has failed to fulfil the conditions of his Probation or is found to be otherwise unfit for permanent appointment to the service. (3) The Government may, at its discretion, extend the period of probation of an officer by a reasonable period.

30. Confirmation.

(1) An officer appointed on probation shall be confirmed at the end of the period of probation, if he has passed the departmental examination by the prescribed standard and if the State Govt, considers him fit for confirmation. (2) No person, appointed to the Service regardless of the source of recruitment, shall be permitted to draw any increment, until he clears the departmental examinations by prescribed standard. (3) In such cases, increment will be effective from the date of the passing of departmental examination. Chapter-7 Pay

31. Pay.

- Pay scales of various categories of posts shall be as prescribed by the State Government, or their corresponding revised scales announced by the Govt, from time to time. Chapter-8 General

32. Contract regarding area of work.

(1) A member of this Service shall be liable to be posted in any department of the Government and anywhere in the State of Bihar, or outside. (2) The State Government shall have powers to post or depute any member of this service on any ex-cadre post in accordance with his seniority.

33. Training.

- A member of this Service shall be liable to be sent on training within or outside the State for such period as the State Govt, may determine. The assessment of an officer at the conclusion of the training may be taken into consideration by the Departmental Promotion Committee if provided for by general or special rules.

34. Administrative Control of the Commissioner, Accounts Administration.

- When the Service of a member is under Commissioner, Accounts Administration, the latter shall exercise such powers over the members as are generally exercised by heads of departments in the State Government.

35. Other conditions of Service.

- Other conditions of Service applicable to this Service such as, disciplinary action, leave, retirement benefits, etc., not covered by these Rules or not notified separately for this Service, shall be governed by the respective rules framed for employees and officials of the State Government.

36. Powers to amend Rules by State Government.

- The State Government shall have powers to amend the provisions of these Rules following the procedures prescribed. For implementing the provisions of these Rules, the administrative department may determine the procedures, provided they are not contrary to any provision of these Rules.

I

Posts from which appointment to Bihar Accounts Service may be made by promotion :Following are the qualifications for promotion to the basic grade of Bihar Accounts Service on the basis of Limited Competitive Examination :-(1)Ministerial staff working in Treasuries and Provident Fund cells and employees of accounts cadre in other departments having at least 10 years of experience in Government Service.(2)Their minimum educational qualification shall be graduation.(3)The applicant must have cleared the final departmental examination in accounts.

II

Minimum qualifying time for promotion to the posts in the Service :

Post for Promotion	Scale of Pay	Period in the previous scale of pay
Senior Accounts Officer	10,000-15,200	10 years
Deputy Commissioner, Accounts	12,000-16,500	07 years
Joint Commissioner, Accounts	14,300-18,300	04 years

***] [Deleted by Notification No. ko-Pra/stha-3/2011 -1528F(2), dated 22.02.2011]]

Schedule-III Qualifications for direct recruitment to the Basic grade of the Bihar Accounts Service Essential qualification required :- Bachelors' degree in Commerce, Economics, Mathematics or Statistics from a recognized university or an institution affiliated to it. Note.- While recommending candidates for the Bihar Accounts Service from amongst the successful in the written examination, the Commission shall give preference to graduates in commerce or those having qualification in chartered accountancy/cost accountancy. The Commission shall determine

objective criteria and notify the same in the advertisement for recruitment.

IV

Syllabus For appointment through the Limited Competitive Examination, examination will be held for two papers carrying 200 marks each. Duration of the examination for each paper will be three hours.

1st. Paper (Accounts)

In this paper questions related to Accounts will be asked and it shall be in two parts. Full marks for each part will be 100. The first part will relate to commercial accounts whereas in the second part, questions will be from the important principles of the Government accounts and rules.

Part I-Commercial Accounts (Matriculation Standard) Full Marks 100

(i) Double entry book keeping (ii) Single entry book keeping (iii) Partnership Accounts (iv) Profit and Loss Accounts (v) Account comparison (vi) Balance-sheet

Part II Full Marks 100

(i) Bihar Treasury Code Vol. I & II (ii) P.W.D. Accounts Code Vol. I & II (iii) Bihar T.A. Rules (iv) Bihar State Govt. Service Conduct Rules (v) Accounts Code (vi) Board's Miscellaneous Rules (vii) Bihar Service Code

2nd. Paper (Law)

Second paper will also have two parts of 100 marks each.

Part I (Rules & Regulations) Full Marks 100

(i) Bihar Financial Regulations, 1981 and rules notified under it (ii) Bihar Financial Rules Vol. I & II (iii) Bihar Pension Rules (iv) Bihar Provident Fund Rules

Part II (Law) Full Marks 100

(i) Indian Companies Act, 1913 (ii) Indian Contract Act, 1872 (iii) Indian Stamp Act (iv) Bihar and Orissa Public Demand Recovery Act, 1914 (v) Partnership Act, 1932 (vi) Indian Registration Act

V

Composition of the Cadre and the Number of posts (A) Posts of Basic Scale - Accounts Officer : Scale of - Pay 6,500-10,000

Sl. No.	Designation	No. of Posts	Remarks
1.	Asstt. Treasury Officers	58	(i) Two each for treasuries of Darbhanga, Muzaffarpur, Bhagalpur, Hazaribagh,

				<p>Saharsa, Vikash Bhawan (Patna), Nirman Bhawan(Patna) (7 x 2 = 14) Three each for treasuries of Patna, Ranchi and Sinchai Bhawan(Patna) (3 x 3 = 9) One each for 35 treasuries excluding small districts Sheohar,Shekhpura, Lakhisarai, Jamui, Lohardaga, Supaul, Jehanabad,Khagaria, Gumlaand Buxar, (35 x 1 = 35) Total :- 14 + 9 + 35 =58</p>
			*(ii)	
			(iv)	
2.	Sub-Treasury Officer	75	73 Sub-Divisions + Maheshpur (Pakur) and Mokama (Patna)	
3.	Accounts Officer	78	All Sub-Divisions except the Sub-Divisions located atdistrict headquarters (73) + Pay slip cell (5)	
4.	Asst. Commissioner	03	One each for G.P.F. Accounts and Treasury wings of theheadquarters Office	
5.	Provident Fund Officer	59	One each for G.P.F., cells attached to all treasuries	
6.	Vice-Principal, Staff Accounts Training Institute	06	One in each institute	
7.	Asst. Budget Controller	02	Finance Department	

	Total	281	
<p>Note: On posts listed on Sl. Nos. 2, 5 and 6 compulsorily and generally on posts mentioned on Sl. No. 3, officers having the experience of 5 years alone shall be posted.</p>			
(B)	Post in the category of Sr. Account Officer	: Scale of pay 10,000-15,200	
8.	Sr. Accounts Officer	56	One each in all districts headquarters + Incharge of the Personal Entitlement cell, Finance Dept.-1 (one)
9.	Sr. Treasury Officer	59	All treasuries
	Total	115	
(C)	Posts in the category of Deputy Commissioner, Accounts	: Scale of pay 12,000-16,500	
10.	Internal Financial Advisors	18	(As per list attached in Schedule VI)
11.	Deputy Commissioner, Accounts	03	One each in the Provident Fund, Accounts and Treasury wings at the headquarters
12.	Principal, Staff Accounts Training Institute	06	
	Total	27	
(D)	Joint Commissioners, Accounts	: Scale of pay 14,300-18,300	
13.		01	Headquarters

	Joint Commissioner		
			(One each in departments of Welfare, Health, Water Resources, Secondary, Primary & Mass Education, Rural Development and Road Construction)
14.	Sr. Internal Financial Advisor	06	
15.	Budget Controller	01	Finance Department
	Total	8	
			Scale of pay 18,400-22,400 Ex-Cadre post (to be filled by as officer of Administration Indian Administrative Service or Indian Audit and Accounts Service in the Supertime Scale)
16.	Commissioner, Accounts Administration	01	

*There should have been (iii) also but it is missing in the Gazette dated 15th April, 2000. Total Strength of the cadre (including leave reserve of 5%)

(i) Accounts Officer	281
(ii) Sr. Accounts Officer	115
(iii) Deputy Commissioner, Accounts	27
(iv) Joint Commissioner, Accounts	8
Total	431
Leave reserve (5%)	21
Total	452

VI

Department-wise Posts of Internal Financial Advisors

Administrative Department (Where to be posted)

1. Industries
2. Forests and Environment
3. Personnel and Administrative Reforms
4. Cabinet Secretariat and Co-ordination
5. Planning and Development

Attached Departments

1. Cane Development
1. Energy
1. Institutional Finance and Programme Implementation
1. Election 2. Vigilance
1. Law

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| 6. Finance Department | 1. National Savings 2. Public Enterprises Bureau |
| 7. Relief and Rehabilitation | 1. Minorities Welfare |
| 8. Agriculture | 1. Animal Husbandry and Fisheries |
| 9. Co-operatives | 1. Excise and Prohibition |
| 10. Revenue and Land Reforms | 1. Food and Civil Supplies |
| 11. Urban Development | 1. Registration |
| 12. Minor Irrigation | 1. Labour, Employment and Training |
| 13. Higher Education | 1. Youth, Culture and Sports |
| 14. Home | 1. Civil Aviation |
| 15. Finance (Commercial Taxes) | 1. Mines and Geology |
| 16. Tourism | 1. Information and Public Relations 2. Rajbhasha |
| 17. Transport | 1. Public Health Engineering |
| 18. Building Construction and Housing | 1. Science and Technology |