

# **Rules for the Departmental Examination of the Assistant Controllers of Accounts and Deputy Controllers of Accounts Finance (Audit) Department, 1963**

BIHAR

India

## **Rules for the Departmental Examination of the Assistant Controllers of Accounts and Deputy Controllers of Accounts Finance (Audit) Department, 1963**

### **Rule**

### **RULES-FOR-THE-DEPARTMENTAL-EXAMINATION-OF-THE-ASSISTANT of 1963**

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Rules for the Departmental Examination of the Assistant Controllers of Accounts and Deputy Controllers of Accounts Finance (Audit) Department, 1963Published vide Notification No. A-E-3-3/63-5221FA, dated 7.9.1963

## **Part I – General**

### **1. Short title.**

- These Rules may be called the Rules for the Departmental Examination of the Assistant Controllers of Accounts and Deputy Controllers of Accounts Finance (Audit) Department.

### **2. Definitions.**

- In these Rules, unless there is any thing repugnant in the subject or Context,-(a)"Government" means the Government of Bihar; and(b)"Committee" means the Committee constituted by the Government under Rule 3 of the Departmental Examination Rules for Gazetted Officers, 1961; and(c)"Officer" means an Assistant Controller of Accounts of the Finance (Audit)

Department: Provided that the officers appointed before the 1st January, 1962, will ordinarily be on probation for a period of one year only.

### **3. Conditions of promotion and consequence.**

- The Government 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, if the officer has failed to fulfill the conditions of probation or is found to be other-wise unfit for permanent appointment as Assistant Controller of Accounts or Deputy Controller of Accounts, as the case may be.

### **4. Confirmation.**

- Subject to the provisions of Rule 3 an officer appointed on probation shall be confirmed at the end of the period of his probation, if he has passed the Departmental Examination by the prescribed standard and if the State Government consider him suitable in all respects for confirmation.

## **Part II – Departmental Examination**

### **5. Liability of officers to pass the Departmental Examination.**

- Every officer shall be required to pass the Departmental Examination before confirmation. The subject and standards of examination are detailed below :-(a)A Deputy Controller of Accounts shall be required to pass by both lower and higher standard and an Assistant Controller of Accounts by lower standard only.(b)No Assistant Controller of Accounts will be eligible for promotion to the post of Deputy Controller of Accounts until he has passed the Departmental Examination in all subjects by higher standard.

### **6. Disqualification caused by failure to pass the Departmental Examination.**

- (i) An officer appointed as Deputy Controller of Accounts or as Assistant Controller of Accounts prior to 1st day of January, 1962, shall be entitled to draw his first increment one year after the date of his appointment to the post.(ii)An officer appointed as Deputy Controller of Accounts or as Assistant Controller of Accounts on or after the aforesaid date will be entitled to draw his first increment any year after the date of his appointment to the post or on the date of passing the Departmental Examination in the subjects and by the standard specified below, whichever be later.(a)A Deputy Controller of Accounts shall be required to pass in all subjects by Lower Standard.(b)An assistant Controller of Accounts shall be required to pass in Hindi and Accounts by Lower Standard.(iii)A Deputy Controller of Accounts and an Assistant Controller of Accounts will be entitled to draw his second increment two years after the date of his appointment as such or on his being confirmed, whichever is later: Provided that if the confirmation of an officer be delayed, the officer shall be entitled after confirmation to draw the pay at the stage in the time-scale to which he would have been entitled had there been no delay in confirmation.

## **7. Subjects for Examination.**

- The Departmental Examination shall consist of examination in the following subjects, details whereof, are given in the Appendix.(a)Hindi.(b)Accounts.(c)Auditing and Cost Accounting.(d)Budget and Indian Constitution.

## **8. Central Examination Committee.**

- The examination will be conducted under the instructions of the Central Examination Committee and will be held at Patna and other centres as may be fixed by the Central Examination Committee, half-yearly on such dates as may from time to time be notified by the State Government in the Bihar Gazette.

## **9. Procedure for appearing at the Departmental Examination.**

(a)An officer who intends to appear at the Departmental Examination shall send an intimation to that effect to the Controller of Accounts not later than the first day of April in the case of First Half-yearly Examination and not later than the first day of August in the case of the Second Half-yearly Examination.The candidates may also send their applications direct to the Central Examination Committee.(b)The controller of Accounts shall prepare and send a consolidated statement showing the particulars of the officers and the subject and standards in which they intend to appear, along with their applications to the Secretary, Central Examination Committee latest by the 16th April/16th August for the 1st/2nd Half-yearly Examination.(c)On receipt of such application, the Secretary to the Central Examination Committee shall take necessary steps to inform the Centre Superintendent about the candidates permitted to appear at the Centre and may also issue Admit Cards to the officers concerned for this purpose.(d)The Central Examination Committee may lay down Rules governing the procedure to be followed in conducting the examinations and to ensure a fair and uniform method of ascertaining the proficiency of the examination in each subject.

## **10. Exemption to these Rules.**

- These Rules shall not apply to officers appointed as Deputy Controllers of Accounts by deputation from other services of the State Government or of the Central Government.AppendixSyllabus for the Departmental Examination.

**1. (a) Hindi :- There will be only one written paper in Hindi (in Devanagri script) carrying 200 marks. The duration of the examination will be three hours. The marks will be distributed as below :-**

(i)Noting-30(ii)Drafting-50(iii)Translation-80 (Hindi to English-40) (English to Hindi-40).(iv)Correction of sentences-20.Officers securing 50 per cent and above in the written paper will be declared to have passed by the lower standard, and officers securing 60 percent and

above will be declared to have passed by the higher standard.(b)The viva-voce examination in Hindi will carry 100 marks. The topics for viva-voce will be as follows :-(i)Conversation on general topics-40 marks.(ii)Testing knowledge of technical words and expressions generally used- 30 marks.(iii)Reading of Hindi manuscript and their oral translation into English and reading of passages in English and their translation into Hindi-30 marks.(c)The minimum marks required for passing in the viva-voce by the lower standard and higher standard will be 50 per cent and 60 per cent, respectively. An officer who has to obtain the minimum pass marks separately in the written examination and viva-voce for being declared to have passed in Hindi by either standard.(d)The following books are recommended :-(i)Navin Hindi Praveshika.(ii)Prashikshan Vyakhyan Mala, Parts I and II.Note. - The questions on this subject will be the same as set for the Bihar Civil Service (Executive Branch).

**2. Accounts Examination. - For the purpose of the examination, accounts shall be sub-divided into the following two parts, namely :-**

**Part I – .-Book Keeping and Business Organisation.**

**Part II – .-Important codes, manuals, Rules and regulations on accounts and working of the treasury.**

**Part I – .-There shall be only one paper carrying 150 marks to be answered without the aid of books. The pass marks for the lower standard shall be 60 and officers securing 100 marks or above shall be deemed to have passed both by the lower and higher standards. The time allowed for answering the questions shall be three hours. The following books are recommended.-**

(i)Modern business training and the methods and machinery of business by J. K. Grebby and F.P. Fausset, Chapters I to X and XIV to XXIV.(ii)Advanced Accounts by R. N. Carter- Chapters I to XIV, XV (Section A), XVIII to XX, XXIII and XXIV.

**Part II – .-There shall be two sets of question papers for this part, namely one to be answered with, and the other without the aid of books.**

The scale of marks and the time allowed shall be as follows for each of the papers:-Maximum marks-150.Number of marks required to pass the examination by the lower standard- 60, Higher Standard-100.(a)The following books are recommended for the paper without books:-(i)An

Introduction to the Government of India Audit and Accounts- Part I (except Chapter 5), Part III (except Chapters 18 and 21).(ii)Bihar Treasury Code, Volume I.-Chapters I, II, III, V (Sections I to V and VII), Chapter X Rule 612, Chapter XII (Sections I, II and III).(iii)The Bihar Service Code.(iv)The Bihar Financial Rules, Volume I.(v)The Bihar T. A. Rules.(vi)The Bihar Pension Rules including Liberalised Pension Rules.(vii)The Government Securities Manual.(b)The following books are prescribed for the paper with books :-(i)Account Code Volume I, Chapter 2 (except Articles 17 to 20) Chapter 3 (except Article 51) Chapter 4, Appendices 1 and 2.(ii)Account Code, Volume II-Chapters I, II and III.(iii)The Bihar Treasury Code, Volume II, Appendices 1, 2, 7, 9, 10, 12, 14,16 and 17.(iv)The Bihar Financial Rules, Volume 11.(v)The Bihar General Provident Fund Rules.(vi)The Compendium of Financial Delegations.(vii)The Bihar Commercial Taxes Manual, Volume 1.Note. - The question papers of the subject will be the same as set for officers of the Bihar Finance Service.

**3. Audit and Cost Accounting. - (a) There shall be only one paper carrying 150 marks to be answered without the aid of books. The pass marks for the lower standard shall be 60 and officers securing 100 marks or above shall be deemed to have passed both by the lower and higher standards.The time allowed for answering of the questions shall be three hours.**

(b)The following books are recommended-An Introduction to Indian Government Accounts and Audit Chapters 1, 2, 3, 4, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 35, 36, 37, 38 and 39.(ii)Audit Manual. - Chapters 1, 3 to 8, 10 to 12, 17 to 20, 23, and 27 to 29.(iii)Cost Accounting by Hawkins.

**4. Budget and Constitution. - (a) There shall be only one paper carrying 100 marks to be answered without the aid of books. The pass marks for the lower standard shall be 40 and officers securing 60 marks and above shall be considered to have passed both by the lower and higher standards. The time allowed for answering the questions shall be two hours.**

(b)The following books are recommended.(i)Indian Constitution. - Matters concerning parliamentary control over financial expenditure, procedure on financial matters and matters concerning finance as laid down in the Indian Constitution, Articles 112-117, 148-151, 202-207, 264-291.(ii)The Bihar Budget Manual.