

The Bihar Finance Service Rules, 1953

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Rule THE-BIHAR-FINANCE-SERVICE-RULES-1953 of 1953

- Published on 29 December 1953
- Commenced on 29 December 1953
- [This is the version of this document from 29 December 1953.]
- [Note: The original publication document is not available and this content could not be verified.]

The Bihar Finance Service Rules, 1953Published vide Notification No. BFS-35/53/18684-F.T. dated the 29th December, 1953Notification No. BFS-35/53/18684-F.T. dated the 29th December, 1953. - In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Rules published in the Finance Department Notification No. 5548. F.T., dated, the 17th September, 1945 as subsequently amended, the Governor of Bihar is pleased to make the following rules to regulate the methods of recruitment and the conditions of service of persons appointed to the Bihar Finance Service, namely :-

Part I – General

1. Short title and commencement.

- These Rules may be called the Bihar Finance Service Rules, 1953 and shall come into force at once :Provided that nothing in these Rules shall be construed as affecting or invalidating appointments already made or orders issued in connection therewith and that all such appointments and orders shall continue in force and shall so far as may be deemed to have been made or issued under the appropriate provisions of these Rules.

2. Definitions.

- In these Rules, unless there is anything repugnant in the subject or context,-(a)"Appendix" means an appendix appended to these Rules;(b)"Commission" means the Bihar Public Service Commission;(c)"Government" means the Government of Bihar;(d)"Governor" means the Governor of Bihar;(e)"Scheduled Castes" means the castes specified in Part II of the Constitution (Scheduled Castes) Order, 1950;(f)"Scheduled Tribes" means the tribes specified in Part II of the Constitution (Scheduled Tribes) Order, 1950;(g)"Member of the Service" means a person appointed in a substantive capacity to a post in the Service under the provisions of these Rules; and(h)"Service" means the Bihar Finance Service.

3. [Cadre. [Rule 3 Inserted by G. S. R. 32 dated 14th May, 1970 and then Substituted by S.O.1201, dated 17th August, 1981.]

- The cadre of the Bihar Finance Service shall consist of the following:-(i)(a)Additional Commissioner of Commercial Taxes;(b)Senior Joint Commissioner of Commercial Taxes;(c)Director of Vigilance;(d)Joint Commissioner of Commercial Taxes;(e)Deputy Commissioner of Commercial Taxes/Additional Deputy Commissioner of Commercial Taxes;(f)Assistant Commissioner of Commercial Taxes/Additional Assistant Commissioner of Commercial Taxes;(g)District Accounts Officer;(h)Treasury Officer;(i)Commercial Taxes Officer;(j)Sub or Assistant Treasury Officer; and(k)Any other post or posts connected with financial or tax administration of Bihar which Government may from time to time decide to create or incorporate in the cadre.(ii)The cadre strength of the service shall be reviewed and fixed in the beginning of each financial year, no later than 30th June].

4. Status.

- [The members of the Bihar Finance Service shall have gazetted rank] [Substituted by S.O. 1201, dated 17th August, 1981.],

Part II – Recruitment

5. Source of recruitment.

- Save as otherwise provided, recruitment to the Service shall be made-(a)by direct recruitment in accordance with the Rules in Part III; or(b)[by promotion in accordance with the Rules in Part IV from persons serving in any office under the Government in a permanent post from such categories as may be determined by the Government] [Substituted by S.O. 1201, dated 17th August, 1981.],

6. [Fixation of vacancies. [Substituted by S.O. 1201, dated 17th August, 1981.]

- The Governor may declare in the beginning of each year, not later than the 30th June, the number of vacancies existing in the cadre and the number of vacancies to be filled by direct recruitment and by promotion at the point of entry into the service provided, however, not less than 50 per cent of the vacancies shall be filled by direct recruitment].

Part III – Direct Recruitment

7. Announcement of vacancies by the Commission.

- The Commission shall announce in each year, in such manner as they think fit, the number of vacancies in [x x x x] [The words 'each branch of' omitted by S.O. 1201, dated 17.8.1981.] the Service

to be filled by direct recruitment on the result of a competitive examination and shall invite applications from candidates eligible for appointment under Rules 9 and 10. The competitive examination shall be conducted by the Commission and shall normally be held, between the months of November and February each year, unless otherwise notified.

8. Selection of the candidates by the Commission for admission at the examination.

- The Commission may fix a limit in any particular year as to the number of eligible candidates to the examination and if the number of candidates exceeds the limit fixed, the Commission may make a preliminary selection of candidates to be admitted to the written examination on the basis of their academic records: Provided that no member of the Scheduled Castes or the Scheduled Tribes who is eligible under these Rules shall be excluded from appearing at the written examination.

9. Age and educational qualifications of candidates.

- A candidate may either be a male or a female, and-(a)[be under twenty-five years and over twenty-one years of age on the 1st day of August, last preceding the month in which the examination is held] [In Rule 9(a) line in [] Substituted by Notification No. 8403 dated 18.2.1956.]. Provided that-(i) in the case of candidates belonging to the Scheduled Castes or the Scheduled Tribes, the upper age-limit shall be under twenty-eight years; (ii)[in the case of candidates who are bona fide displaced persons from Pakistan, there shall be no upper age-limit; but such candidates shall be allowed to avail, in consecutive years, only of the same number of chances to appear at the examination as are permissible to candidates to whom the normal age-limit apply;] [Lines in [] in Rule 9(ii) Inserted vide Notification No. BFS/A 603/57-C.T.-1949-F.T. dated 1.2.1958.] and (iii)[a non-Gazetted non-technical Government servant or a temporary non-technical Gazetted Officer appointed against a permanent or temporary post under the Government shall be eligible to appear in the examination, if he/she possesses the requisite qualifications, has rendered at least three years of continuous service under the State Government and is under 35 years of age (under 40 years of age in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes) on the first day of August last preceding the month in which the examination is held. Such a Government servant may submit his/her application in the prescribed form and in the manner prescribed in the Rules through the Head of his/her Department to the Secretary to the Commission but he/she shall not be entitled to sit at more than three examinations, Such a Government servant can, however, send an advance copy of his/her application direct to the Commission. The Commission may, at the time of interviewing such a candidate, call for his/her service records. If such a candidate is actually appointed to the Bihar Finance Service, his/her previous service under the Government shall not be taken into account for the purpose of determining his/her seniority in the new cadre. [(iii) In Rule 9 Inserted vide Notification No. BFS-A-101/64-C.T.-3086-F.T. dated 19.3.1966.] Explanation - The term "technical" has been used in its ordinary etymological sense and in case of any doubt, a reference should be made to the Government in the Finance Department for clarification. Notes. - (1) The three chances for which a candidate is eligible under this proviso shall be in addition to those which he/she can avail of before attaining the age of 25 years (30 years in case of Scheduled Castes and Scheduled Tribes). (2) The Head of Department concerned shall make a note of forwarding such

applications in the Sen/ice Book of the Government Servant concerned and may also call upon the Government Servant to submit a declaration of the number of chances which he/she has availed of after attaining the age of 25 years (30 years in case of Scheduled Castes and Scheduled Tribes). (iv) [an officer of the Junior Branch of the Bihar Finance Service (whether confirmed or on probation) shall also be eligible to avail the facility mentioned in proviso (iii) above.] [Inserted vide G.S.R. 134 dated 28.12.1971, published in Bihar Gazette (Extraordinary) dated 30.12.1971.] Note. - For a list of the Scheduled Castes and the Scheduled Tribes in Bihar, see Appendix A. (b) Unless he be a Chartered or Incorporated or Registered Accountant, must hold a Degree in Arts, Science, Commerce or Agriculture of any of the Universities recognised by the Governor or have passed the Diploma, examination in the first or second division from the Aitchison College, Lahore; the Mayo College, Ajmer; the Daly College, Indore; the Rajkumar College, Rajkot; the Rajkumar College, Rajpur; or have passed, up to December, 1947 or having been admitted to the institution up to that date, passes any of the following examinations :- (1) The Snatak Examination of the Bihar Vidyapith, Patna and the Gujrat Vidyapith, Ahmedabad; (2) The Shastri Examination of the Kashi Vidyapith, Varanasi; (3) The Degree Examination of the Jamia Milia Islamia, Delhi; (4) The Uttama Examination of the Hindi Viswavidyalaya, Allahabad; (5) The Sahityalankar Examination of the Hindi Vidyapith, Deoghar; (6) The Visharad Examination of the Tilak Maharashtra Vidyapith, Bombay; (7) The Saraswati Examination of the Prayag Mahila Vidyapith, Allahabad; (8) The Antya Examination of the Viswabharti, Santiniketan; (9) The Vidyalkar, Vedalkar and Vidyavachaspati Examination of Gurukul Kangri University, Hardwar; or (10) Possesses other educational qualifications which the Governor may decide to be equivalent to those prescribed above. Note. - (1) A Registered Accountant is an Accountant who has been enrolled as a Registered Accountant in the Register of Accountants maintained by the Central Government under the Auditor's Certificate Rules, 1932. (2) Persons who hold posts in Government service in a temporary or officiating capacity or on probation are eligible to offer themselves for examination, provided that they are within the age-limits prescribed in clause (a) of this Rule. Persons who have been confirmed in Government service are not so eligible for appointment except by promotion or transfer under Part IV of these Rules. Applications from Government servants who are eligible under these Rules should be submitted through the authority empowered to forward the application under the Bihar Government Servants, applications for Posts Rules, 1951.

10. Health of candidates.

(1) A candidate must be of sound health, good physique and active habits and free from any physical defects likely to interfere with the efficient performance of the duties of a member of the Service. A candidate who is found after examination by a Medical Board not to satisfy these requirements shall not be selected for appointment. (2) A candidate must satisfy the Commission that his character is such as to qualify him for appointment to the Service.

11. Procedure, Form, Fees on application, etc.

(1) A candidate shall apply to be admitted to the examination in his own handwriting in the prescribed form to the Secretary to the Commission, not later than such date as may be notified by the Commission each year. The prescribed form and a copy of these Rules are obtainable from the

Secretary to the Commission free of cost.(2)With his application, a candidate must submit-(i)evidence that he holds one of the educational qualifications referred to in Rule 9 (b);(ii)certificates of character and conduct from the Heads of all the Colleges at which he has studied since he passed the Matriculation examination;(iii)[the names of two persons, as references, who know him in private life and are not his near relatives. A candidate must not file written testimonials of such persons and the reference furnished by him should not include College Professors or Principals unless they know the candidate at home;] [Clause (iii) Substituted vide Notification No. BFS/A-603/57-C.T.-1949-F.T. dated 1.2.1958.](iv)a certificate from any registered medical practitioner in the prescribed form which may be obtained from the Secretary to the Commission;(v)evidence of age, which should ordinarily be a copy of the Matriculation certificate; and(vi)if he claims to be domiciled in the State, a certificate of domicile granted by the District Officer of the district in which he claims to be domiciled.

Notes. - (1) The certificates and other documents required should be true copies of the originals bearing a certificate from a Gazetted Officer stating that he has seen the original and that the copy is a true copy. The candidates may be required to produce the original certificates before the Commission at the time of the viva voce test.(2)The age of a candidate as recorded in his Matriculation certificate will be regarded as correct, unless there is proof to the contrary. If a candidate claims that his age is other than as so recorded, he must submit with his application the evidence on which he bases his claim. In such a case, he will be required to furnish, among other evidence, a satisfactory explanation of the circumstances in which a wrong age was recorded on his form of application for permission to appear at the Matriculation examination. He will also be required to submit a statement of any attempts made by him to have the University records amended and of the results of such attempts.(3)Except under the special orders of the Government, preference will be given to a candidate who is either a native of the State or a subject of the Indian Union domiciled in the State.(4)Candidates must pay the following fees :-(a)To the Bihar Public Service Commission - A consolidated examination fee of Rs. 55 (rupees fifty-five) [Rs. 13.12.0 (rupees thirteen and annas twelve) in the case of candidates belonging to the Scheduled Castes and the Scheduled Tribes] [Sub-rule (4) Substituted vide No. BFS/A603/57-C.T.-1949-FT. dated 1.2.1958.] when they first submit their application:Provided that the Commission may, at their discretion, remit the prescribed fee in cases of bona fide displaced persons from Pakistan who are not in a position to pay the prescribed fee.(b)To the Medical Board. - Rs. 16 (rupees sixteen) in cash at the time of examination by a Medical Board.

Note. - The examination fee shall be payable by means of Treasury Challan to be obtained from any Treasury in Bihar or crossed Indian Postal Order, payable to the Secretary, Bihar Public Service Commission. The fee paid by means of Treasury Challan should be credited to that head "XXXVI-Miscellaneous Departments-Examination fees-Fees realised by the Bihar Public Service Commission". The fee must not be sent by cheques on banks or in cash.Crossed Indian Postal Order payable to the Secretary will also be accepted in lieu of Treasury Challans. The fees must not be sent by cheques on banks.In case of candidates to whom a certificate for admission to the written examination has been issued under Rule 12 [1], the Treasury Challan or the crossed Indian Postal Order for the examination fee deposited should reach the Secretary to the Commission before such date as may be fixed by him. Delay in this respect will render a candidate's name liable to be removed from the list of examinees.

12. Examination of candidates by the Commission.

(1) No candidate shall be admitted to the examination unless he holds a certificate of admission from the Commission. Note - Candidates must see that they are eligible and must decide definitely to apply before depositing the fees in the treasury. In order to prevent disappointment, candidates are advised to have themselves examined by a Government Medical Officer of and above the rank of Civil Assistant Surgeon before applying for admission to the examination. No claim for refund of these fees will ordinarily be entertained except to the extent stated in Appendix B nor can they be held in reserve for any other examination or selection. (2) Notwithstanding anything contained in the foregoing provisions, the Commission may require a candidate to furnish any such additional proof on any point as to his suitability as the Commission may deem necessary. (3) Subject to the provision of these Rules, the decision of the Commission as to the eligibility or otherwise for admission to the examination shall be final.

12A. [Penalties for using unfair means, false personation, etc. [Rule 12A Inserted vide. BFS/A603/57-C.T.-1949-F.T. dated 1.2.1958.]

- If any candidate is found guilty of-(i) resorting to any irregular or improper means for obtaining admission to the examination; or(ii) impersonating another candidate or being impersonated by any person at the written or viva voce examination; or(iii) submitting fabricated document or documents which have been tampered with; or(iv) making statements which are incorrect or false; or suppressing material information; or(v) communicating with any person for the purpose of getting help or for aiding any other candidate; or(vi) using any other unfair means in the examination hall; or(vii) unruly behaviour in the examination hall or violating any instruction issued by the Commission; he may be expelled from the examination hall by the Commission or by any person authorised by them in this behalf. In such cases, the Commission may also invalidate his answer books or deduct such marks as they consider fit and in addition to rendering himself liable to criminal prosecution, the candidate may be debarred either permanently or for a specified period-(a) by the Commission, from admission to any examination or appearance at any interview held by the Commission for selection of candidates; and (b) by the State Government for employment under Government.]

13. Syllabus for the examination.

- The examination shall be held according to the syllabus specified in Appendix C which are liable to alteration from time to time by the Commission with the prior approval of the Government.

14. Candidates to be present on their own.

- Candidates selected for the written examination or the viva-voce test will present themselves at their own expenses at a time and place of which they will be informed in due course.

15. [Standard of test in written examination and viva-voce. [Substituted by S.O. 1201, dated 17th August, 1981.]

(1)The minimum qualifying marks for the written tests, which shall be the total marks obtained in the written examination and not the marks obtained in individual subjects, shall be as follows:-(i)For candidates belonging to the Scheduled Castes and 35 per cent the Scheduled Tribes.(ii)For other candidates 45 per cent:Provided that the Commission may, in any particular year with the prior approval of the State Government, fix higher qualifying marks in any or all of the subjects at the written examination than those specified above:Provided further that in determining the suitability of a particular candidate for appointment to the service, the total marks obtained at the written examination and not the marks obtained in any particular subject or subjects the qualifying marks of which have been raised, shall be taken into consideration.(2)There shall be no qualifying marks for the viva-voce test.(3)On the basis of the marks obtained at the written examination the Commission shall arrange for a viva-voce test of the candidates who have qualified at the written examination according to sub-rule (1) of this Rule:Provided that in exceptional circumstances and with the prior approval of the Government, the Commission may, at their discretion, admit candidates of the Scheduled Castes and the Scheduled Tribes to the viva-voce test, even though they may not have obtained the minimum qualifying marks at the written examination as laid down in sub-rule (1) of this Rule.]

16. Nomination of candidates by the Commission.

- The marks obtained at the viva voce test shall be added to the marks obtained at the written examination. The names of candidates will then be arranged by the Commission in order of merit. From the list of candidates so arranged, the Commission shall nominate such number of candidates for each branch of the Service as may have been fixed by the Governor. This list shall be submitted to the Governor by such date in each year as the Governor may fix.Note. - In nominating candidates for the Bihar Finance Service, the Commission shall give preference to Chartered or Incorporated Accountants.

17. Recommendation of the Commission to Government.

(1)The Commission shall, while submitting their recommendation under Rule 16, consider the claims of qualified candidates belonging to the Scheduled Castes and the Scheduled Tribes. If the list of nominees submitted under Rule 16 does not contain an adequate number of candidates belonging to the Scheduled Castes and the Scheduled Tribes who may be appointed to the vacancies reserved for them in the two branches of the Service, the Commission shall submit a supplementary list nominating a sufficient number of such candidates as in their opinion attain the required standard of qualification and are in all respects suitable for appointment.(2)The Commission reserve the right to recommend a successful candidate for any branch of the Service for which he is considered suitable. Success at the examination confers no right for appointment unless Government are satisfied, after such enquiry as may be considered necessary, that, the candidate is suitable in all respects for appointment to the public service.(3)No recommendation except those invited in the

form of application will be taken into consideration. Any attempt on the part of a candidate to enlist support for his application through persons of influence or in any other manner, will disqualify him for appointment.

18. Communication of result by the Commission to the candidates.

- A Consolidated Result of the examination will be prepared by the Commission and a copy of the marks obtained both at the written and the viva-voce test may be supplied individually to each candidate, soon after the results are compiled and the list referred to in Rule 16 is submitted to the Governor.

Part IV – Promotion of Officers already in Government Service

19.

[Rule 19 Omitted by S.O. 1201, dated 17.8.1981.]Note. - Old Rule 19 run as under:-

19. Procedure for the promotion of officers from the Junior branch to the Senior branch. - (1) For the purposes of promotion under sub-clause (i) of clause (b) of Rule 5, a selection strictly on merit, with due regard to seniority in service, shall be made from amongst the officers eligible for such promotion under these Rules.

(2) A Selection Committee consisting of the Minister of Finance, the Chief Secretary or in his absence, an officer of the Appointment Department nominated by the Governor, the Finance Secretary, one of the other Secretaries to Government or any other officer nominated by the Governor, and the Commissioner of Commercial Taxes shall be constituted with the Minister of Finance as the Chairman and the Finance Secretary as Secretary of the Committee. The Selection Committee shall select such number of candidates as may be fixed by the Governor arranging their names in order of their position inter se in the Junior branch of the Service. If the Selection of candidates and by the Committee involves supersession of an officer senior to the one selected, the Selection Committee shall record a memorandum containing reasons in support of such supersession. The names of the candidates selected by the Committee shall be forwarded to the Commission with all relevant papers including the memorandum recorded by the Committee containing reasons in support of the proposed supersession and the confidential records of officers whose supersession is involved. (3) The Commission shall advise the Governor in respect of each candidate nominated whether his records prove him to have the requisite character and ability for the Service to which it is proposed to promote him and whether, in the opinion of the Commission, the supersession of the officer recommended to be superseded is justified. (4) The final selection of an officer to be promoted shall be made by the Governor after considering the recommendations made by the Commission under sub-rule (3).

20. Procedure for the promotion of officers to the Bihar Finance Service.

(1) For the purposes of promotion to the [Bihar Finance Service] [Substituted by S. O. 1201, dated 17th August 1981, for the words 'Junior Branch or Junior Branch of the Service'.] of persons serving in any office under the Government in a permanent post in accordance with sub-clause (ii) of clause (b) of Rule 5, such Departments or offices as may be required by the Governor to make nominations shall forward to the Finance Department their nominations arranged in order of preference together with their character rolls and other relevant paper [and the Department after due scrutiny of the names received as to their eligibility, shall forward the names for consideration of the Department Promotion Committee.] [Added by S.O. 1201, dated 17th August, 1981.](2) [A Departmental Promotion Committee constituted in accordance with the principles laid down under the Government of Bihar, Personnel Department Resolution No. 22576, dated the 27th November 1976, and shall include the following:-(1) The Chairman of the Bihar Public Service Commission or any other members of the Commission nominated by the Chairman-Chairman.Members (Ex-officio)(2) Finance Commissioner-cum-Secretary to the Government of Bihar, Finance Department or his nominee not below the rank of Special Secretary.(3) Commissioner, Commercial Taxes.Members(4) A representative from the Personnel Department not below the rank of a Special Secretary.(5) Senior most member of the Bihar Finance Service belonging to the Scheduled Caste/Scheduled Tribe.] Note. - Old sub-rule (2) of Rule 20 runs as under:-(2) [A Selection Committee constituted in the same manner as in sub-rule (2) of Rule 19 shall examine the cases of all candidate whose names have been forwarded to it and shall select such number of candidates as may be fixed by the Governor arranging their names in order of preference. The nominees of the Selection Committee for promotion to the [Bihar Finance Service] [Substituted by Notification No. BES-A-1024/70-799-F.T. dated 28.1.1975.] need not be graduates, but should be sufficiently educated so as to be able to pass the departmental examinations and to discharge their duties efficiently. Such officers will be eligible for promotion only, if they are recommended after a personal interview by the Commission if they deem such a course proper: Provided that if the selection of candidates made by the Committee involves supersession of any Inspector or Inspectors of Commercial Taxes, senior to the candidates selected by the Committee, the Selection Committee shall record a memorandum containing reasons in support of such supersession. The names of the candidates selected by the Committee shall be forwarded to the Commission with all relevant papers including the memorandum recorded by the Committee containing reasons in support of the proposed supersession and the confidential records of officers whose supersession is involved: Provided that where more than one officer is nominated for promotion from the same Service or Cadre, their names shall be arranged in order of their position inter se in the Service or Cadre to which they belong.](3) The Commission shall advise the Governor in respect of each candidate nominated whether he is suitable for promotion and whether his records prove him to have the requisite character and ability for Service to when it is proposed to promote him and whether, in the opinion of the Commission the supersession of the officer recommended to be superseded is justified.(4) [All the candidates appointed to the then Junior Branch of the Service shall rank junior to the Officers in service, recruited direct against the vacancies of the year 1974, and shall continue in the then Junior branch till 31st December, 1979, and thereafter, they will be deemed to have been merged in the service in the pay-scale of Rs. 510 - 25 - 610 - 30 - 670 - E. B - 30 - 910 E.B. - 35 - 1,155 against the vacancies for the year 1980] [Substituted by S.O. 1201, dated 17th

August, 1981.],

21. Medical Examination.

- Officers finally selected by Government for promotion to either Service will, if already in permanent Government service, not be required to undergo further medical examination. If in temporary services, they will be required to furnish a medical certificate in accordance with the provisions of Rule 52A of the Bihar Service Code.

Part V – Probation and Confirmation in the Bihar Finance Service

22. Probation.

(1) Every officer shall, on appointment in substantive vacancy in the Cadre of the Service, be placed on probation. Except where otherwise provided by the Governor, the period of probation shall be of two years. The period of probation shall, in each case, count from the date of appointment: Provided that-(a) in case in which the requirements of Rule 24 are satisfied, the period during which a person has held officiating or temporary appointment in a post, in the Service may, subject to a maximum period of two years, be allowed by the Governor to count towards the period of probation prescribed by this Rule; (b) the Governor may, in any special case, extend the period of the probation by such further period as he may deem fit. (2) The Governor may during or at the end of the period of the 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 Service (Classification, Control and Appeal) Rules, 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.

23. Confirmation.

- Subject to the provisions of Rule 22, 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 fit for conformation.

Part VI – Departmental Examination

24. [[Substituted by S.O. 1201, dated 17.8.1981.]

An Officer shall be required to pass the Departmental Examination by high standard before confirmation or for promotion to the next higher rank] [Substituted by S.O.1201, dated 17th August, 1981.],

25. Disqualification caused by failure to pass departmental examination.

(1)An officer appointed to the Service prior to the first day of September, 1948, shall be entitled to draw his first increment in his pay after one year's duty, even though he may still be on probation. No officer appointed to the Service or on after the aforesaid date, shall draw his first increment in Pay falling within the period of probation, unless he passed the departmental examination before the date of such increment [In Account parts I and II. Law Part II, Hindi and Mahajani by the lower standard] [Substituted by S.O. 1201, dated 17.3.1981, for the words 'in the subjects and by the standard specified below, that is to say'.],[Omitted by S.O. 1201, dated 17.8.1981.]Note. - Old clause (a) and (b) of sub-rule (1) of Rule 25 runs as under :-(a)An officer of the Senior branch shall be required to pass in Account Parts I and II, Hindustani and Mahajani, by the lower standard;(b)An officer of the Junior branch shall be required to pass in Law Part II (without books), Hindustani and Mahajani, by the lower Standard.(2)If any officer appointed on or after the first day of September, 1948, fails to pass the departmental examination in the subjects and standards prescribed in sub-rule (1) within a year of his appointment to the Service, he shall be eligible for the first increment only with effect from the date of his passing the examination.(3)No increment, other than the increment mentioned in sub-rule [1] or sub-rule (2), shall be drawn by an officer of the Service before confirmation and any delay in confirmation shall have the effect of delaying all future increments by the periods by which the period of probation exceeds two years.Notes. - In the case of an officer of the Service appointed prior to 1st September, 1947, whose first increment during the period of probation fell due after the 'Crucial' date (that is, after the 1st September, 1947), the date of the first increment in the "prescribed scale" shall be regulated by Rule 5 (iii) of the Fixation of Pay Rules.(2)In the case of an officer of the Service appointed on or after 1st September, 1947, but before the 1st September, 1948, the first increment shall fall due after one year's duty while still on probation.A. - Language Examination

26. [Language examination. [Substituted by S.O. 1201, dated 17.8.1981.]

- An officer shall be required to pass in Hindi and Mahajani by higher standard],

27. Text-Books.

(1)The following are the text-books prescribed for the language examinations:-Hindustani Text-BooksLower Standard"Hindi Pravesika", Part I, published by the Superintendent of Government Printing Bihar, Gulzarbagh, Patna.Higher Standard"Hindi Pravesika" Part II, published by the Superintendent of Government Printing, Bihar, Gulzarbagh, Patna.(2)Tests. - The following are the tests prescribed for the two standards, of examination:-

1. - The Lower Standard

A. - Transliteration. Reading current handwriting in Kaithi.A document for examination in Kaithi of the description of office papers selected and lithographed by the Central Examination Committee shall be transliterated into the Roman character according to the system prescribed in the circular

order of the State Government bearing No. 10-A dated, the 24th August, 1914, Special marks will be assigned for the correct use of this system. B. - A written translation from the vernacular into English. The paper shall contain passages both from the prescribed text-books in Devanagari script and from unseen official document in Kaithi script. Note. - No less than half of the matter for translation shall be from unseen official documents and not more than half from the text-books. C. - A written translation from English into the vernacular. (i) Passages translated into English from text-books by the Central Examination Committee shall be translated into Hindi in the Devanagari script by the Examinee. (ii) a passage from an English judgment or other official document selected by the Central Examination Committee shall be translated into Kaithi by the examinee without assistance and in a generally correct manner. D. - Viva voce examination in the vernacular. (i) The examinee shall be tested in conversation in such manner as to satisfy the examiner of his power to make himself understood by him and to explain himself with clearness and sufficient propriety in the vernacular in an argument or topic. The text-books may furnish topics for conversation. (ii) The examinee shall be asked to translate orally to the examiner, a passage from one of the text-books, the passage to be translated being first read out by him in the vernacular. (iii) An ordinary piece of English narrative prose, e.g., the deposition of a witness shall also be handed to him and after being allowed to read it through, he shall be required forthwith to give fluent oral translation of it. Note. - In the oral translation, it is essential that the candidate should show his ability to give what to a listener would be an intelligent version of the piece set, literal accuracy need not be insisted on, but a substantially correct rendering of all points should be required. It is not necessary that each candidate should translate the same piece, just as it is necessary that the viva voce examination of each candidate should involve the same conversation. (3) Maximum marks and pass marks-The maximum and the pass marks assigned to each branch of the examination and the time allowed for answering the questions are noted below :-

Serial No.	Subject of examination.	Maximum marks.	Pass marks.	Time
1.	Translation	20	10	1 hour.
2.	Translation from Vernacular	80	40	2 hours.
3.	Translation from English	80	40	2 hours.
4.	Viva voce examination Part (i)	40	20	20 minutes.
5.	Viva voce examination Part (ii)	20	10	
6.	Viva voce examination Part (iii)	20	10	

Note. - The pass marks for the officers in the Junior branch of the Service will be only 40 percent of the maximum marks in each branch of the examination. II. - The Higher Standard (4) For this examination, there will be no paper in translation. The tests shall be the same as for the lower standard but the papers shall be more difficult. The proportion of marks to be obtained in order to pass and the time allowed for the papers shall be the same as for the lower standard described above. Mahajani. I. - The Lower Standard (5) Tests. - The following are the tests prescribed to the examination-A. - Translation. Reading current handwriting to the Vernacular. B. - A written translation from the Vernacular into English. C. - A written translation from English into the Vernacular. Note. - The maximum and the pass marks assigned to each branch of the examination and the time allowed for answering the questions shall be as prescribed in sub-rule (3) above. II. - The Higher Standard (6) Tests. - The tests shall be same as for the Lower Standard, but the papers

shall be more difficult. The proportion of marks to be obtained in order to pass and the time allowed for the papers shall be the same as for the Lower Standard described above. B. - Law Examination

28. Examination in Law.

- subject to the provision of clause (a) of Rule 24, every member of the Service shall be required to pass the examination in law by both standards.

29. Two parts of the examination in Law.

- For the purposes of the examination, Law is sub-divided into the following two parts :- I. - Criminal and Civil Law and the Law of Evidence. II. - Revenue Law.

30. Examination with and without books.

- There will be four sets of question papers in the examination in Law, viz. in each part to be answered with and another without the aid of books.

31. Scale of marks and the time allowed.

- The scale of marks fit for the time allowed are as follows :-

Law examination.	Maximum marks.	Number of marks required to pass the examination, by the-	Time allowed.
Lower Standard.	Higher Standard.		
Without books ... With books ...	150 150	60 ...	3 hours. 3 hours.
			100 100

Note. - No officer will be deemed to have passed by the higher part, unless, at the same examination, he obtains at least 100 marks in the examination with and also in that without books. Officers are not required to pass by the lower standard in the paper with books. [x x x x] [Omitted, by S.O.1201, dated 17.8.1981, for the words 'a member of the junior branch who has already obtained pass marks in a previous examination will not be required to appear in that paper at a subsequent examination'.]

32. Prescribed Acts and Regulations.

- The Acts and Regulations from which questions will be set are noted below :- Laws and Regulations in which the examination will be without Books.

Part I – Criminal and Civil and the Law of Evidence

Serial No.	Act	Subject or short title.
1.	Act XLV of 1860	... The Indian Penal Code with special reference to Chapters 2,4, 8, 10 and 11.
2.	Act I of 1872	... The Indian Evidence Act, omitting Chapter VIII and X.
3.	Act V of 1898	... The Code of Criminal Procedure with special reference to Chapters 4-9, 13-21 and 24-26.
4.	Act V of 1908	... The Code of Civil Procedure with special reference to- (a) Order 5 - Issue and Service of Summons. (b) Order 13 - Production, Impounding and Return of documents. (c) Order 16 - Summoning and attendance of witnesses. (d) Order 18 - Hearing of suits and examination of witnesses, and all amending Acts.

Part II – Revenue Law

1.	Act I of 1956	... The Indian Companies Act.
2.	Act XI of 1922	... The Income-tax Act.
3.	Act III of 1930	... The Indian Sale of Goods Act.
4.	Act IX of 1932	... The Indian Partnership Act.
5.	Bihar Act VIII of 1939	... The Bihar Motor Spirit (Taxation on Sales) Act, and the rules framed thereunder.
6.	Bihar Act XIX of 1959	... The Bihar Sales Tax Act, and the Rules framed thereunder.
7.	Bihar Act XXXII of 1948	... The Bihar Agricultural Income-tax Act and the Rules framed thereunder.
8.	Bihar Act XXXV of 1948	... The Bihar Entertainment Tax Act, and the Rules framed thereunder.
9.	Bihar Act XXXVI of 1948	... The Bihar Electricity Duty Act, and the Rules framed thereunder.
10.	Bihar Act XVII of 1950	... Part III of the Bihar Finance Act, and the Rules framed thereunder, and all Amending Acts.

Laws and Regulations in which the Examination will be held with Books

Part I – Criminal and Civil Laws and the Law of Evidence

Serial No.	Act	Subject or short title.
1.	Act XI of 1859	... The Bengal Land Revenue Sales Act.

2. Act VII of 1870 ... The Court-fees Act.
3. Act IX of 1872 ... The Indian Contract Act.
4. Act X of 1973 ... The Indian Oaths Act.
5. Act XVIII of 1885 ... The Legal Practitioners' Act.
6. Act VIII of 1851 ... The Bihar Tenancy Act.
7. Act XVIII of 1891 ... The Bankers' Books Evidence Act.
8. Act X of 1897 ... The General Clauses Act.
9. Act II of 1899 ... The Indian Stamp Act.

Part II – Revenue Law

1. Regulation I of 1793 ... The Bengal Permanent Settlement Regulation.
2. Regulation VIII of 1793 ... The Bengal Decennial Settlement Regulation.
3. Regulation II of 1819 ... The Bengal Land Revenue Assessment (Resumed) Land Regulation.
4. Act I of 1956 ... The Indian Companies Act.
5. Act IV of 1914 ... The Bihar and Orissa Public Demands Recovery Act.
6. Act I of 1917 ... The Bihar and Orissa General Clauses Act.
7. Act IX of 1932 ... The Indian Partnership Act.
8. Bihar Act VIII of 1939 ... The Bihar Motor Spirit (Taxation on Sales) Act, and the Rules framed thereunder.
9. Bihar Act XIX of 1959 ... The Bihar Sales Tax Act, and the Rules framed thereunder.
10. Bihar Act XXXII of 1948 ... The Bihar Agricultural Income-Tax Act, and the Rules framed there-under.
11. Bihar Act XXXV of 1948 ... The Bihar Entertainment Tax Act, and the Rules framed thereunder.
12. Bihar Act XXXVI of 1948 ... The Bihar Electricity Duty Act and the Rules framed thereunder.
13. Bihar Act XVII of 1950 ... Part III of the Bihar Finance Act, and the Rules framed thereunder, and all amending Acts.

C - Examination in Accounts, Book-Keeping, and Business Organisation

33. [Accounts Examination. [Rule 33 Substituted by Notification No. 8303 dated 12/22nd June, 1956.]

(1) Subject to the provisions of clause (a) of Rule 24, every member of the service shall be required to pass the examination in Accounts, Book-Keeping, and Business Organisation. (2) For the purposes of the examination in 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 :-

(3)Part I. - There shall be only one paper carrying 150 marks to be answered without the aid of the books. The pass marks for the lower standard shall be 60 and officers securing 100 marks or above shall be deemed to have passed by the lower and high standards. The time allowed for answering the questions shall be three hours. The following books are recommended :- (1) Modern Business Training and the Methods and Machinery of Business, by J.K. Kreby and F.P. Faussit - Chapters I to X and XIV to XXIV. (2) Advanced Accounts by R.N. Carter - Chapters I to XIV, XV (Section A). XVIII to XX, XXIII and XXVI.

Part II – . - There will be two sets of question papers for these parts, namely, one to be answered with and the other without the aid of books.

(4) The scale of marks and the time allowed shall be as follows :-

Paper without books :-

Maximum marks.	150
Number of marks required to pass the examination by the :-	
Lower standard-	60
Higher Standard-	100
Time allowed	3 hrs.

Paper with books :-

Maximum marks-	150
Number of marks required to pass the examination by the Lower standard-	60
Higher Standard-	100
Time allowed	3 hrs.

Note. - Officers are not required to pass by the lower standard without books. No officer shall be deemed to have passed by the higher standard in either paper, unless, at the same examination he obtained at least 100 marks in the examination with and also without books. A member of the Junior Branch who have already obtained pass marks in a paper in a previous examination will not be required to appear in that In Note word (Paper) [paper] at a subsequent examination. (5) The following books are recommended for the paper without books : (1) An Introduction to the Government of India Audit and Accounts - Part I (except Chapter 5) Part III (except Chapter 18 and 21). (2) The Bihar Treasury Code Volume I, Chapter I, II, III, V (Section I to V and VIII, Chapter X (Rule 612), Chapter XII (Section I to III)). (3) The Bihar Financial Rules, Vol. I. (4) The Bihar Service

Code.(5)The Bihar Travelling Allowance Rules.(6)The Bihar Pension Rules, including liberalised Pension Rules.(7)The Government Securities Manual.(6)The following books are recommended for the paper with books :-(1)Account Code, Vol. I - Chapter 2 (except Articles 17 to 20), Chapter 3 (except Article 53) Chapter 4, Appendices 1 & 3.(2)Account Code Vol. III - Chapter 1 to 11.(3)Audit Code - Section III, Chapters 1 to 3, 5 and 7, with Appendices 1 and 2, Section IV, Chapters 1 and 2, with Annexure "A" and Chapter "A", Section V, Chapters 1 and 2.(4)The Bihar Treasury Code, Vol. II Appendices 1, 2, 7, 9, 10, 12, 14, 16 and 17.(5)The Bihar Financial Rules Vol. II.(6)The Bihar General Provident Fund Rules.(7)The Compendium of Financial Delegations.(8)The Bihar Commercial Tax Manual Vol. I.]

Part VII – Training

34. [Training. [Rule 34 substituted vide B.F.S./A 603/57-C.T.-1949-F.T. dated 1.2.1958.]

- The period of training shall ordinarily be fifty two weeks.]Note. - A programme of training approved by Government is given in Appendix D.

35. Training in the Treasury.

- An officer shall undergo Treasury training and shall for this purpose be placed in charge of a District Treasury under the supervision of the officer ordinarily incharge for a continuous period of eight weeks. An officer will be considered to have passed the examination in Account and Business Organisation until the District Officer of the District to which he is attached shall have furnished a certificate that he has, under the above provision, duly attended and satisfactorily discharged the duties of a Treasury Officer for the prescribed period within one year period to the date on which he shall appear to the examination in Accounts and Business Organisation. The District Magistrate shall forward the requisite certificate to the Central Examination Committee at the time of each departmental examination.

Part VIII – Pay and Advancement on the Time scale and Determination of Seniority

36. [Time-scale of pay for officers of Service. [Substituted by S.O. 1201, dated 17th August, 1981.]

- The members of the Service shall be in pay scales as fixed by the State Government from time to time.]

37. [Fixation of the initial pay on promotion. [Substituted by S.O. 1201, dated 17th August, 1981.]

- The initial pay of officers of the service on promotion shall be fixed in accordance with rules as laid down by Government from time to time].

38. Crossing of efficiency bar.

(1) No member of the Service shall be allowed to cross an efficiency bar unless he has worked satisfactorily. (2) When a member of the service has not been allowed to cross the efficiency bar which he would have been entitled to do by virtue of his seniority, he will be informed of the defects in his work or conduct which have led to the stoppage of his advancement on the time scale. The officer under whom he is working will, unless the State Government otherwise direct, thereafter report annually whether his work or conduct shows such an improvement as to justify reconsideration of his case.

39. [Seniority. [Rule 39 Substituted vide G.S.R. 135 dated 30.12.1971.]

- Notwithstanding anything to the contrary contained in any law or contract or any judgment, decree or order of any Court, Tribunal or authority, the seniority of the officers appointed to either branch of the Service shall be determined with reference to the year of vacancies declared under Rule 6, against which they are appointed on probation. If more than one officer is so appointed against vacancies of a particular year-(i) to [Service] by direct recruitment, their seniority inter se shall be fixed according to the order of merit assigned by the Public Service Commission; (ii) to [Service] [Substituted by S.O. 1201, dated 17.8.1981, for the words, 'either branch of Service'.] by promotion and by direct recruitment, the officer promoted shall take precedence over the officer recruited direct; (iii) [x x x x] [Omitted by S.O. 1201, dated 17.8.1981.] (iv) to the [Service] [Substituted by S.O. 1201, dated 17.8.1981, for the words, 'either branch of Service'.] by promotion from different gazetted services and non-gazetted ranks, their seniority inter se shall be determined by the order of preference assigned to them by the Public Service Commission, except that when more than one officer is promoted from the same service or cadre, their seniority shall be determined by the order of their position inter se in the service or cadre from which they were promoted: Provided that in the case where officers are promoted both from gazetted and non-gazetted posts, officers promoted from gazetted posts shall rank senior to those promoted from non-gazetted posts.]

39A. [[Rule, 39-A inserted vide G.S.R. 135 dated 30.12.1971 and deemed to have been added w.e.f. 27.4.1966.]

If officiating or temporary promotion is made after applying the same procedure which is required to be applied for substantive promotion, that is if the selection is made on rigorous examination of character rolls, and an assessment or eligibility and relative merit of candidates, in accordance with the Selection Board and/or Public Service Commission in accordance with the prescribed procedure and with the approval of the Council of Ministers, then the officers so promoted to officiating or

temporary vacancies would continue to rank senior in the officiating or temporary rank and shall get preference over those superseded by them, in the matter of substantive promotion :Provided that those officers, who are superseded in the matter of officiating or temporary promotion because of certain pending enquiries, allegations and adverse remarks in the Character Rule or on similar fortuitous considerations, would not suffer at the time when substantive vacancies occur, if at the conclusion of the pending enquiry the allegations are found baseless or not so serious as to withhold promotion or if the adverse remarks are subsequently expunged and they are deemed fit for promotion.][Part IX] [Part IX added by S.O. 1201, dated 17.8.1981.] Rules of Promotion in Service

40. [[Sub-rule (1) of Rule 40 Substituted by S.O. 1256, dated 24th October, 1986.]

(1)(i)Notwithstanding anything contained in Rule 20 (2) in accordance with the principles laid down under the Government of Bihar, Personnel Department Resolution No. 10527, dated the 22nd August, 1985, a promotion committee, for the purposes of promotion to the rank of Assistant Commissioner of Commercial Taxes from amongst the Commercial Taxes Officers, shall be constituted in the following manner:-(i)The Member, Board of Revenue, Bihar Patna - Chairman.(ii)Secretary, Finance Department Government of Bihar Patna - Member.(iii)A representative or SC/ST to be nominated by the Department of Personnel and Administrative Reforms Government of Bihar - Member.(iv)Commissioner of Commercial Taxes and ex-officio - Special Secretary Government of Bihar - Member Secretary:Provided such selection for promotion shall be made on the basis of seniority-cum-merit with due reservation in promotion being accorded to the officers belonging to SC/ST in accordance with the Government orders issued in this behalf from time to time.

1. (ii) For clause (i) to sub-rule (2) the following shall be substituted, namely:

"(i) A list of officers to be promoted to the rank of Assistant Commissioner of Commercial Taxes shall be prepared each year by the Promotion of Committee constituted under sub-rule (i) for the purpose."(iii)For clause (a) to sub-rule (3) the following shall be constituted; namely:-(a) The selection of officers so made by the Promotion Committee shall not require concurrence of the Bihar Public Service Commission."(iv)For clause (b) and (c) to sub-rule (3) the following shall be substituted namely:-(b) That final selection of officers for inclusion in the list shall be made by the Governor after taking into consideration the recommendations of the Promotion Committee constituted under sub-rule (1) for the purpose."(2)(i)A list of officers fit-to be promoted to the rank of the Assistant Commissioner of Commercial Taxes shall be prepared in each year by a Departmental Promotion Committee constituted in sub-rule (2) of Rule 20.(ii)The selection shall be made from amongst Commercial Taxes Officers who have completed not less than four years of continuous service on the first day of January of the year in which the promotion is made. The above period of service shall be reduced by one year in the case of officers belonging to Scheduled Castes and Scheduled Tribes, if adequate number of officers of those castes with prescribed minimum length of service are not available in the required proportion for the purposes of sub-rule (1).(3)(a)Recommendation made by the Departmental Promotion Committee in which the Public Service Commission is associated shall be taken as the recommendation of the Commission.(b)In

cases where consultation with the Public Service Commission is compulsory under Article 380 of the Constitution of India, or any other law or rule framed by the Government of Bihar or the Government of India or where the Chairman or a Member of the Commission presiding over the Departmental Promotion Committee desires a particular case to be considered by the Commission as a whole, the list of officers thus prepared shall be forwarded to the Commission, along with their up-to-date service records. Likewise such service records of those officers, who are proposed to be passed over, shall also be sent to the Commission. The Commission shall in such cases advise the Governor in respect of suitability of each officer for inclusion in the list.(c)The final selection of officers for inclusion in the list shall be made by the Governor after taking into consideration the recommendations of the Departmental Promotion Committee and/or the advice of the Commission, as the case may be.]

41.

(1)Promotion to the rank of the Deputy Commissioner of Commercial Taxes shall be made from amongst the Assistant Commissioner of Commercial Taxes who have put in eight years of total continuous service from their first appointment as Commercial Taxes Officer on the basis of seniority-cum-merit, so however, that due representation in promotion to the rank of the Deputy Commissioner of Commercial taxes is accorded to the officers belonging to Scheduled Castes and Scheduled Tribes in accordance with Government orders issued in this behalf from time to time:Provided that the above period of service shall be reduced by one year in the case of officer's belonging to Scheduled Castes and Scheduled Tribes if adequate numbers of officers of these castes with prescribed minimum length of service are not available in the required promotion for the purpose of this sub-rule.(2)A list of officers fit to be promoted to the rank of the Deputy Commissioner of Commercial Taxes shall be prepared in each year by a Departmental Promotion Committee constituted under sub-rule (2) of Rule 20.(3)In cases where consultation with the Commission is compulsory, under Article 320 of the Constitution of India or any other law or Rule framed by the Government of Bihar or the Government of India, or where the Chairman or a Member of Commission presiding over the Departmental Promotion Committee desires case to be considered by the Commission as a whole, the list of officers thus prepared shall be forwarded to the Commission, along with their up-to-date service records. Up-to-date service records of those officers, who are proposed to be passed over, shall also be sent to the Commission. The Commission shall, in such cases, advise the Governor in respect of the suitability of each officer for inclusion in the list.(4)The final selection of officers for inclusion in the Select List shall be made by the Governor after taking into consideration the recommendation of the Departmental Promotion Committee and/or the advice of the Commission, as the case may be.

42.

(1)Promotion to the rank of Joint Commissioner of Commercial Taxes shall be made from amongst the Deputy Commissioner of Commercial Taxes, so however, that due representation in promotion to the rank of Joint Commissioner of Commercial Taxes is accorded to the officers belonging to the Scheduled Castes and Scheduled Tribes in accordance with Government orders issued in this behalf from time to time.(2)(i)The promotion list shall be prepared by the Departmental Promotion

Committee constituted under sub-rule (2) of Rule 20 from amongst the Deputy Commissioners of Commercial Taxes who have put in three years of total and continuous service in the rank of the Deputy Commissioner of Commercial Taxes: Provided that the above period of qualifying service shall stand reduced by one year in the case of officers belonging to Scheduled Castes and Scheduled Tribes if adequate number of officers of these castes with prescribed minimum length of service are not available in the required proportion for the purpose of sub-rule (1). (ii) The selection shall be made primarily on merit to be assessed from up-to date service records. (iii) The Departmental Promotion Committee shall arrange the names of officers thus selection in order of their inter se seniority. (3) Recommendation made by the Departmental Promotion Committee in which the Public Service Commission is associated shall be taken as the recommendation of the Commission. (4) In case where consultation with the Commission is compulsory under Article 320 of the Constitution of India, or any other law or Rule framed by the Government of Bihar, or the Government of India, or where the Chairman or a Member of the Commission presiding over the Departmental Promotion Committee desires a particular case to be considered by the Commission as a whole the list of officers thus prepared shall be forwarded to the Commission along with their up-to-date service records. Likewise, such service records of these officers who are proposed to be passed over, shall be sent to the Commission. These Commissions shall, in such cases, advise the Governor in respect of the suitability of each officer for inclusion in the list. (5) The final selection of officers for inclusion in the Select List shall be made by the Governor after taking into consideration the recommendation of the Departmental Promotion Committee and/or the advice of the Commission, as the case may be. Appendix A List of Scheduled Castes in Bihar

1. The castes, races or tribes, or parts of, or groups within, castes or tribes specified below shall be deemed to be Scheduled Castes in the State of Bihar in the localities specified in relation to them.

2. No person who professes a religion different from Hinduism shall be deemed to be a member of a Scheduled Caste.

3. Any reference to a district or other territorial division of the State shall be construed as a reference to that district or other territorial division as existing on the 26th January, 1950.

I. Throughout the State of Bihar.

1. Bauri.

2. Banatar.

- 3. Bhogta.**
- 4. Chamar.**
- 5. Chaupal.**
- 6. Dhobi.**
- 7. Dome.**
- 8. Dusadh, including Dhari or Dharhi.**
- 9. Ghasi.**
- 10. Halkhor.**
- 11. Hari, including Mehtar.**
- 12. Kanjar.**
- 13. Kurariar.**
- 14. Lalbegi.**
- 15. Mochi.**
- 16. Musahar.**
- 17. Nat.**
- 18. Pan.**
- 19. Pasi.**
- 20. Rajwar.**
- 21. Turi.**

II. In Patna and Tirhut Divisions and the districts of Monghyr, Bhagalpur, Purnea and Palamau -
Bhumij. III. In Patna, Shahabad, Gaya and Palamau District - Bhuiya. IV. In Shahabad district -

Dabgar. List of Scheduled Tribes in Bihar

1. Throughout the State of Bihar -

- 1. Asur.**
- 2. Baiga.**
- 3. Bathudi.**
- 4. Bedia.**
- 5. Binjhia.**
- 6. Bichor.**
- 7. Birjia.**
- 8. Chero.**
- 9. Chik Baraik.**
- 10. Gond.**
- 11. Gorait.**
- 12. Ho.**
- 13. Karmali.**
- 14. Kharia.**
- 15. Kharwat.**
- 16. Khond.**
- 17. Kisan.**

18. Kora.

19. Korwa.

20. Lohar.

21. Mahli.

22. Mal Paharia.

23. Munda.

24. Oraon.

25. Parhaiya.

26. Santhal.

27. Sauria Paharia.

28. Savar.

2. In the districts of Ranchi, Singhbhum, Hazaribagh, Santhal Parganas and Manbhum-Bhumij.

Note. - Any reference to a district or other territorial division of the State shall be construed as a reference to the district or other territorial division as existing on the 26th January, 1950. Appendix B Instructions Governing Refund of Admission and Examination Fees

1. Application fee will not ordinarily be refunded. If however, for any reason a candidate is unable to sit at the examination hall of the examination fee may be refunded on application to the Secretary to the Commission, provided that the Secretary to the Commission may sanction refund of-

(i) 90 per cent of the fees paid when a candidate after paying the fees does not submit an application. (ii) whole of the application and/or examination fee paid, as the case may be, where an alteration is made in the terms of advertisement or in the conditions of recruitment so that the candidate, who would otherwise have been eligible, becomes ineligible due to such alteration; and (iii) whole of the application and/or examination fee paid, as the case may be, if the vacancies advertised are decided by Government to be abolished or kept in abeyance, before or after the candidates are interviewed. Appendix C Syllabus for the Combined Competitive Examination (The

Syllabus is liable to slight modification).[Questions in all non-language subjects may be answered either in English or in Hindi (in Devanagari Script).]The following will be the subjects for examination; each subject will carry the marks shown against it:-

Subjects.	Marks.
Compulsory.	
1. General English	... 150
2. General Knowledge (including current affairs)	... 150
3. Elementary General Science	... 100
4. General Hindi	... 50
Optional.	
(Candidates must take three and not more than three subjects, but not more than two from any one of the groups A, B, C or D.)	
Group A	
Subjects	Marks
5. Hindi Language and Literature	... 200
6. Sanskrit Language and Literature	... 200
7. Urdu Language and Literature	... 200
8. Persian Language and Literature	... 200
9. Arabic Language and Literature	... 200
10. English Language and Literature	... 200
Group B	
11. Indian History and Culture (including Modern and Medieval India).	... 200
12. World History	... 200
13. Geography	... 200
14. General Economics (including Public Finance)	... 200
15. Political Science	... 200
16. Philosophy (including Ethics and comparative study of religions).	... 200
17. Psychology	... 200
18. Sociology (including Anthropology)	... 200
19. Labour and Social Welfare	... 200
Group C	
20. Public Administration	... 200
21. International Law (Jurisprudence and Constitutional Law with special reference to the development of the English and the Indian Constitution)	... 200
22. Hindu Law, Law of Transfer, Evidence Act, procedure Law and Indian Penal Code.	... 200
Group D	
23. Mathematics	... 200

24. Physics	... 200
25. Chemistry	... 200
26. Botany (including Economic Botany)	... 200
27. Geology	... 200
28. Zoology	... 200
29. Accounts	... 200
30. Statistics	... 200
31. Agriculture	... 200

1. Every candidate must offer for all Services all subject mentioned in the Compulsory Group. For the subject in the Optional Groups, a candidate must take three subjects, but not more than two from any group.

2. General Economics, including, Public Finance or Accounts will be a compulsory subject for candidates for the Bihar Finance Service (Senior branch) and the Bihar Finance Service (Junior branch).

3. Sociology or Psychology will be compulsory subject for the Bihar Jail Service.

4. Indian History and Culture will include three groups, each carrying 120 marks and a candidate can take any two up to 200 marks.

5. Labour and Social Welfare will be a compulsory subject for the posts of Inspector of Trade Unions and Labour Officers.

6. The paper on 'Accounts' will include three divisions and a candidate can offer any two up to 200 marks.

7. The number of candidates to be admitted to the written examination shall not exceed the limit as may be fixed by the Commission from time to time. If the number of candidates exceeds the limit fixed, the Commission shall make a preliminary selection of candidates to be admitted to the written examination and weed out those who are considered unsuitable:

Provided that candidates with Honours or Master's degree who have fetched 50 per cent or more of the aggregate marks in the subjects offered for the Honours or the Master's degree shall not be excluded from taking the written examination :Provided further than no member of the Scheduled Castes and Scheduled Tribes, who is eligible under the Rules, shall be excluded from appearing at written examination.

8. There shall be one paper in each of the Compulsory and Optional subject. All papers, excepting viva-voce shall be of three hour's duration. There is no time limit for the viva-voce test. The Commission shall summon such candidates for a viva-voce test as qualifying themselves at the written examination. Viva-voce examination shall carry a maximum of 200 marks for all Services except the Bihar Police Service. The maximum viva-voce marks for the Bihar Police Service shall be 250. The Commission have the discretion to fix the qualifying marks by notification in advance in any or all of the subjects for examination.

9. If a candidate's handwriting is not easily legible, a deduction to the extent of 5 per cent, will be made on this account from the total marks otherwise accruing to him/her.

10. In all subjects of the examination, candidates will be required to show a sound, and not mere superficial knowledge, of the subject. The power of orderly, effective and exact expression, with due economy of words, will also be expected of the candidates.

11. Success in examination confers no right for appointment unless Government are satisfied after such enquiry as may be considered necessary that the successful candidate is suitable in all respects for appointment to the Police Services.

12. The Commission reserve the right to recommend a successful candidate for any of the services or posts for which he/she has offered himself/herself is considered suitable.

Standard and Syllabus of the ExaminationNote. - The standard of optional papers will be approximately that of an Honours Degree Examination of the Patna University which is two years' course.

1. General English. - Questions will be set to test the understanding of and the power to write English. A passage or passages will usually be set for summary or precise. Questions will include letter writing on given subjects.

- 2. General knowledge (including knowledge of current events). - The paper will also include questions of Indian History, Culture and Geography of natures, which candidates should be able to answer without special study.**
- 3. Elementary General Science. - A paper of questions to test such matters of everyday observation and experience in their scientific aspects as may be expected of an educated person; who has not made a special study of any scientific subject.**
- 4. General Hindi. - The paper will be of a general character to test a candidate's ability to understand and write Hindi grammatically and correctly. Candidates will be asked to write an essay or to give a descriptive Account of something. A prose passage will be set for summary or precise with the object of testing comprehension or expression.**
- 5. Viva-Voce. - The candidates will be interviewed by the Commission who will have before them a record of his/her career. He/she will be asked questions on matters of general interest. The object of the interview is to asses his/her suitability for the service for which he/she is entered, and in framing their assessment; the Commission will attach particular importance to his/her vigour and strength of character and his/her potential qualities of leadership. The examination will be on matters of general interest, not on matters of academic interest.**
- The marks obtained in viva-voce will be added to the marks obtained in the written papers and the candidate's place will depend on the aggregate of both.
- 6. Hindi Language and Literature. - Candidates will be expected to show knowledge of the principal classical authors. Evidence of first hand reading will be required. The paper will include questions on Grammar, Philosophy, Social and Political History and literary criticism. Answers should be in Devanagari script.**
- 7. Sanskrit Language and Literature. - (a) Translation from Sanskrit into English and from English into Sanskrit, (b) Language Literature and Grammar.**

Questions may be set to draw out what a candidate knows rather than to test his/her knowledge. It is not expected that he/she should be an expert or a specialist in any branch of Sanskrit literature,

but he/she should have a grasp of both the classical language and literature, and a general knowledge of the history of literature-classical period only. He/she should have a general knowledge of the Sanskrit Grammar. The knowledge will be tested not by asking him/her to quote rule, but their application to language. He/she will be required to translate an easy passage or passages into English from classical Sanskrit to write an essay in Sanskrit, to summarise a given passage in English or Sanskrit and to translate into either language. Answer required to be written in Sanskrit must be written in Devanagiri script.

8. Urdu Language and Literature. - Candidates are expected to show an up-to-date general knowledge of the history of Urdu language and literature of modern tendencies of its development and be able to answer critical questions, requiring some knowledge of Prosody, Philosophy and Rhetoric.

9. Persian Language and Literature. - (a) Translation from Persian into English and from English into Persian Language, Literature and Grammar.

Question may be set to draw out what a candidate knows rather than to test his/her knowledge. It is not expected that he/she should be an expert or a specialist in any branch of Persian literature, but he/she should have grasp of both the classical language and literature and a general knowledge of the history of Persian literature-classical period only. He/she should have general knowledge of Persian Grammar including elements of Persian Prosody and Rhetoric. This knowledge will be tested not asking him/her to quote rules but by their application to language. He/she will be required to translate an easy passage or passages into English from classical Persian, to write an essay in Persian, to summarise a given passage in Persian and to translate from English into Persian and from Persian into English.

10. Arabic Language and Literature. - (a) Translation from Arabic into English and from English into Arabic; (b) Language, Literature and Grammar.

Questions may be set to draw out what a candidate know rather than to test his/her knowledge. It is not expected that he/she should have a grasp of both the classical language and literature and a general knowledge of the history of Arabic literature-classical period only. He/she should have a general knowledge of Arabic Grammar including the elements of Arabic Prosody and Rhetoric. This knowledge will be tested not by asking him/her to quote rules by their application to language. He/she will be required to translate an easy passage or passages into English from classical Arabic, to write an essay in Arabic, to summaries a given passage in English or Arabic and to translate into either language.

11. English Language and Literature. - Candidates will be expected to show a general Knowledge of the history of English literature from the time of Shakespeare to 1910 with special reference to the works of the following authors :-

Shakespeare, Milton, Pope, Jhonson, Dickens, Wordsworth, Keats, Tennyson, Hardy and Bernard Shaw. Evidence of first-hand reading will be required. The paper will also include question on literary criticism.

12. Indian History and Culture. - This paper will include the following three groups and candidate can take any two only :-

	Marks
(a) Ancient Indian History and Culture upto 1000 A.D.	100
(b) Medieval India, 1000 - 1707 - A.D.	100
(c) Modern India, 1707 - 1947 - A.D.	100

Ancient Indian History and Culture. - The Vedic age, the Mauryan age and administration, foreign invasion and their effect, the age and culture of the Guptas, Huns invasions, Harshvardhana and his time, Kingdoms in Northern India during 700 to 1200. The subjects may be studied with the help of the following books :- Roy Chaudhuri - Political History of Ancient India. Tripathi - Ancient History of India. History of India 1000 A.D.-1707 A.D.

1. The Muslims Conquest of India.

2. The Delhi Sultanate-its establishment, growth and disruption.

3. Independent kingdom on disintegration of the Sultanate.

4. Civilisation during Turko-Afghans period Government; social and economic conditions; growth of an Indo-Modern culture (religion, art and architecture and education).

5. Political conditions in India in 1526.

6. Beginning of the Mughal Empire (Babar and Humayun).

7. Afgan revival under Sher Shah and the Surs.

8. From Akbar to Aurangzeb; Mughal territorial expansion, Mughal policy towards the North-West Frontier and Central Asia, the Deccan, the Rajputs, Sikh and other nationalities, the Marathas and Shivaji's work.

9. Civilisation during Mughal rule; System of Government, Civil and Military, Social and Economic conditions; foreign travellers accounts; religious history and religious policy of Mughal Emperors; art and architecture,

literature and education.

History of India - 1707-1947 A.D.

- 1. European Trading Nations in India : Anglo-French Conflicts, growth of British Political Supremacy in Bengal till 1765.**
- 2. Expansion of the British Dominion in India, till middle of the 19th century and foreign policy and relations of the East India Company.**
- 3. Growth of Indo-British administration from Warren Hasting to Dalhousie, Charter Acts and transformation in the position of the East India Company.**
- 4. Education and Social Reform till 1856.**
- 5. The Movement of 1857-59**
- 6. Administration and Constitutional Development in India.**
- 7. Foreign Policy and Relation of the Government of India.**
- 8. History of Indian Nationalism Independence.**
- 9. Indian States.**
- 10. Education, Social and Religious Reforms.**
- 11. General Economics Conditions.**
- 12. World History. - (General Knowledge) from 1789-1939.**
- 13. Geography. - The Physical Basis of Geography, Elements of Economic Geography, Regional and Economic Geography of Asia with a detailed study of India including Pakistan.**

Candidates will be required to show intimate knowledge of Indian Geography.

14. General Economics. - Candidates will be expected to have knowledge of Economics theory and should be prepared both to illustrate theory by facts and to analyse facts by the help of theory. Questions may be set on the theory of the development thought and Public Finance.

15. Political Science. - Candidates will be expected to show a knowledge of political theory and its history as well as of political organisations including public administration and local Government. Candidates will be expected to have knowledge also of the origin and development of existing Institutions and of the Constitution of India.

16. Philosophy. - Philosophy including Metaphysics, theory of knowledge, ethics and philosophy of religion, a general acquaintance with the main system of Indian Philosophy will be expected.

17. Psychology. - Candidates will be expected to show a knowledge of Psychological principles and their applications. Questions will also be set on the Structure and Functions of Groups-Morale-Leadership-Public opinion and propaganda-Social Tensions-Personal Selection and Psychology of Management and Administration.

18. Sociology (including Anthropology) - (a) Factors in the Social Life of Man;

(b) Human Nature. - Heredity and personality; Group and personality; and personality dis-organisations. (c) Culture - The Role of Culture; the contribution of Biological Factors; The influence of Geographical environment and Culture and Personality; (d) The Major Forms of Social Structure - Types of Social Groups, Groups in Social life; the Primary Group; Crowds and Public Caste; The Family, Family Problems of to-day associations and interest; Prestige and Authority; (e) Social Instructions - Organisation of societies; Organisation of economic activities in primitive and peasant communities; social control and authority systems in states and stateless societies; concept of sanctions; relation of law to custom and morality; religion, ritual, magic, totem and taboo, inter relationship of institutions. (f) Indian tribal populations and social change. - A general idea of the tribal populations of India and the distribution of the various racial types and of their characteristic institutions. Concept of the society as a process; the patterns of social change; the biological, technical and cultural factors of social change; social change to be studied with particular reference to the Indian tribes. (g) Social Evolution and Social Progress-Misleading Trials in Social Evolution; General view of Social Evolution; the place of the concept of Progress in Sociology, and the interpretation of social change from primitive to civilized society. (h) Media of Mass Communication. - Propaganda and Public opinion.

19. Labour and Social welfare - (a) History and principles of Labour and Social Legislation in England and India; particular enactments like the Factories Act 1948; Minimum Wages Act, 1948; Employees State Insurance Act, 1948; Industrial Disputes Act, 1947; Trade Unions Act, 1926; and Maternity Benefit Act of Bihar, 1947.

(b) Problems and Principles of Social Administration; machinery for social service; problems arising out of poverty, sickness, incapacity, accident, old age and unemployment with special reference to India; their cause and remedies; Indian social customs and problems arising from them; Indian standard of living-factors determining-planning-economic and social; and piece-meal reforms.

20. Public Administration. - The modern State and Public Administration, Relations of Administration with the Legislature, the Executive and the Judiciary, Problems of organisation of the Administrator, Branch as a whole of departments and of operating services, Advisory Councils, Tools and administration, Problems of personnel, material and finance, Administrative Law and Public Relations.

21. International Law, Jurisprudence and Constitutional Law. - (a) International Law. - Public International Law - History of International Law and the Law of Belligerents and Neutrals in War only.

(b) Jurisprudence. - Holland's Jurisprudence - Parts I and II. (c) Constitutional Law. - (i) Constitution of India, 1950 (Parts I to XI). (ii) British Constitutional Law, conventions; Limitations on the Sovereignty of Parliament; Rule of Law; Writs.

22. Hindu Law, Law of Transfer, Evidence Act, Procedure Law, and Indian Penal Code. - (a) Hindu Law. - Sources of Hindu Law, General Principles of Inheritance, Joint family, Points of difference between the Mitaksahra and Dayabhaga; Hindu Widow's Estate and Stridhan.

(b) Law of Transfer. - Definition of Transfer of Property; Gifts to un-born persons (Section 13); Rule against Perpetuity (Section 14); Nature of vested contingent interest (Sections 19 and 21); Election (Section 35); Law of Lis-Pendens (Sections 52); Different kinds of mortgages (Section 58). Note. - In item 22(a) words in Italics substituted by Notification No. 14130 dated 1.9.1954. (c) Evidence Act. - Section 1 to 32. (d) Procedural Law. - Criminal Procedure Code-Part I. Section 4. Part II. VI omitting Chapters XXIII, XXVII, XXVIII and XXIX.

Part IX – , Chapters XXXIX and XLIV.

(e) Civil Procedure Code. - Sections 1 to 151. (f) Indian Penal Code. - Chapters I-VII; Chapter VIII omitting sections 143, 147, 160, Chapter IX omitting section 164; Chapter IXA omitting sections 171E, 171F; Chapter X whole; Chapter XI omitting sections 193 and 216-A; Chapter XII whole; Chapter XIII whole; Chapter XIV omitting section 290; Chapter XV whole; Chapter XVI omitting sections 302, 303, 304, 311, 323, 325, 341, 342, 352, 363, 376; Chapter XVII Omitting sections, 379, 384, 392, 395, 400, 401, 406, 417, 419, 426, 438, 439, 447, 448, 453, 456, 462; Chapter XVIII omitting sections 465, 482, 488; Chapter XIX whole, Chapter XX whole; Chapter XXI omitting section 500; Chapter XXII omitting section 506; Chapter XXIII, whole

23. Mathematics. - Mathematics will include :

(a) Algebra - Determinants, theory of equations (Volume I of Burnside and Panton), simple continued fractions, indeterminate equation of the first degree recurring series and inequalities. (b) Geometry - Analytical Geometry of two dimensions Analytical Geometry of three dimensions upto sections of central coinoids. (c) Elementary Analysis and Trigonometry - Sequences and limits; Definition to an irrational number, Convergence, of series by comparison and ratio tests. Absolute convergence, Binomial Series; Exponential theorem. Series of Trigonometric and hyperbolic functions. Logarithmic series Complex number; De-Moivre's theorem. Summation of series. Properties of triangles and quadrilaterals. Elements of Spherical Trigonometry and properties of spherical triangles. (d) Calculus and Differential Equations - Continuous and discontinuous functions. Differentiation and successive differentiation; Rolles theorem. Mean value theorem. Taylor's theorem. Partial differentiations, Maxima and Minima, Geometrical applications. Definite and indefinite integrals applications to length of curves, areas, volumes, centroids and moment of inertia. Linear differential equations of the first order, Differential equations of the second order. (e) Mechanics - Dynamics of a particle including motion in a plane. Motion under central forces and planetary orbits. Motion on a plane curve. Motion of a rigid body and axis; Compound pendulum. (f) Statics - Equilibrium under co-planer forces, Friction; Equilibrium on a plane curve, Principles of virtual work, stability, Equilibrium of inelastic strings; Hook's law, Elementary vector algebra and its application to mechanical problems. (g) Hydrostatics - Fluid pressure, thrusts on surfaces, centre of pressure, Equilibrium and stability of floating bodies. Rotating fluids, Gas laws. Atmospheric pressure. (h) Astronomy - The celestial sphere. Transit instrument. Equation of time. Planetary motion. Refraction. Parallax. Precession and mutation. Lunar and solar eclipses. Descriptive Astronomy : Planets, stars, double stars. Magnitude and spectral glasses. Temperature luminosity law and diameter. Clusters and nebulae.

24. Physics. - The paper will include questions on General Physics, Heat, Light, Sound, Electricity and Magnetism.

25. Chemistry. - The paper will include questions on General (including Physical) Chemistry, Inorganic Chemistry and Organic Chemistry.

26. Botany - An advanced knowledge of the main groups, the Vegetable kingdom (prescribed for the Hons, course) both living and existing, viz. Algae, Fungi; Bryophyta, Pterodophyta, Gymnosperms and Angiosperms with reference to the Indian Fauna and flora.

Anatomy - Origin and developments of plant times and their distribution from ecological and physiological point of view. Ecology - Principal types of vegetation of Bihar, their distribution from ecological and physiological point of view. Ecology - Principal types of vegetation of Bihar, their distribution and importance of vegetational study (Hons, standard). Physiology - A knowledge of the important physiological process of the plant body (of the Hons, standard). Plant Pathology - A knowledge of the important diseases of plants caused by Fungi together with the method of control. Economic Botany - A study of the important economic plants (included in the Hons, course) of India and their distribution. General Biology - A study knowledge of the fundamentals variation, heredity evolution, cytology, genetics and principles of plant breeding.

27. Geology. - Physiography and Structural Geology, Mineralogy, Economic Geology and Petrology-Interior of the earth and its constitution; Isostasy, Continental Draft. Earth Movements; Origin of mountains. Fluvial Cycle Geological work of snow and ice. Past Glaciation. Marine deposits. Coral reefs Types of fold and faults.

A detailed study of the important rock-forming minerals and minerals of economic importance. Ore genesis; Important economic mineral deposits of India. Rocks; Models of occurrence of igneous rocks. Principles controlling the formation of igneous rocks. Magnatic differentiation. Structures and Textures. Classification of igneous rocks. Description of the more common Characters of different types of sedimentary rocks. Metamorphism and the origin of different types of metamorphic rocks. Classification of metamorphic rocks. Igneous and melamorphic rocks. Igneous and metamorphic rocks of India. Stratigraphy and Palaeontology. - Detailed morphology of the important groups of invertebrates and study of important general under each group. Distribution in time of the leading general. Fossils and organic evolution with special reference to the Mammals. Petrological and Palaeontological features of the main geological sub-divisions of India. Corelation of the different formation of India with each other and with the standard stratigraphical scale.

28. Zoology.

1. Animal cell (including its cytoplasmic inclusions and their functions) Reproduction (Sexual and harthenogenesis) Histology and Physiology of Frog and Rabbit.

2. Theories of evolution Heredity. Cell inheritance, History of Zoology, and Eugenics.

3. Economic Zoology with special reference to Pisciculture, Sericulture and Lac-culture.

4. Geographical and Geological distribution of animals.

5. The structure, habit, life-history and classification of the following groups as illustrated by the types indicated against each.

Protozoa - Amoeba, Entamoeba, Paramecium Trypanosome, Monocystic and Malarial parasite. Porifera. - different kinds of canal systems, skeleton I development. Coelenterate. - Hydra, Obelia, Aurelia and Coral formation. Platyhelminthes. - Liverfluke and taenia. Nematelminthes. - Ascaris and Filaria. Annelida. - Pheritima, Nereis and Leech. Echinodermata. - Starfish. Arthropoda. - Prawn, Cockroach, Mouth parts of Mosquito, House-fly and Saeculina. Mollusca. - Mussel and pila. Polyzos. - Bugula; Himichordata. - Baanogiossus. Urochordata. - Herdmania, Sarpha and Doliolum. Cephalochordata. - Branchiostoma (Amphioxus). Cyclostemata. - Petromyzon (external characters only). Pisces. - Dogfish, common bony fish and Dipnoli. Amphibia. - Frog. Reptillia. - Varanus and Snake (life-history excluded). Aves. - Pigeon. Mammelia. - Echidna, Kangaroo, Guinea-pig or Rabbit, Placentation,

29. Accounts. - Will include the following groups :-

A. - Advanced Accounting, Auditing, Cost Accounting and Income-tax 100 marks

(a) Advanced Accounting. - The principles of Accountancy and their practical application to all types of trading, Commercial, industrial, banking, insurance and investment undertakings. Accounts relating to the floatation, amalgamation, absorption, reconstruction, reorganisation and liquidation of companies, partner-ships holding and subsidiary companies, statutory and public utility, undertaking: the accounts of educational, scientific, charitable and religious endowments, trusts and institutions; provident and superannuation funds; branch accounts, foreign exchange, etc. Note. - The accounts of Executors and Trustee of the Estates Deceased Persons, Liquidators, Receivers, Official Assignee, etc., will not be included. (b) Cost Accounts. - The main principles of Cost accounting. The treatment and control of stores, materials, labour, direct and indirect expenses and on cost. Contract cost accounts, process cost accounts, single costing; standard costing, multiple costing and operation costing. Double Entry Cost Accounting; Reconciliation of accounts with financial accounts. Note. - Candidates will be expected to be acquainted mainly with the basic principles, specialised knowledge of the accounting will not be required. (c) Auditing. - The principles and procedure of Auditing and their practical application to all types of trading, commercial, industrial, banking, insurance, public utility and investment undertaking; rights and duties of Auditors; Internal Audit, Investigations of actual and suspected frauds. Auditor's report, certificates and opinion; Limitations of Audit. (d) Income-tax. - The main Legal and Accountancy principles

governing the computations of total income and total work income for purposes of Income-tax. Note. - Specialised knowledge of Income-tax Law will not be expected. Candidates will be required to have a sound grasp of the provisions of Section 10 of the Income-tax Act and a working knowledge only of Sections 3 to 4-B, 6 to 15-A, 16(1) (a) and (b), 16 (2), 17, 18-A, 22, 23 (1) to (3), 26-A, 42, 29-B and 55 to 58 and the connected Rules of the Indian Income-tax Act, 1922. Also the Indian Finance Act, of 1946 and subsequent years.

B. - Rural Economics with special reference to Bihar and Co-operative in India; Partnership account; Receipt and Payment account and Income-tax and Expenditure account, Joint Stock Company accounts including amalgamation, absorption and reconstruction, Banking account. 100 marks

C. - Indian Currency and Commercial Banking Operation; Partnership account; Receipt and Payment Account, and Income and Expenditure Account, Joint Stock, Company accounts, including amalgamation, absorption and reconstruction, Banking Account. 100 marks

A candidate can take any two from the above three groups.

30. Statistics. - Elementary ideas of probability including Bayc's hypothesis, expected values, Lagrange's and Newton's advancing interpolation formulae, derivation of normal curve and some of its fundamental properties, Elementary Theory of Least Square.

Descriptive statistics. - Tabulation, classification, graphical representation averages (including index numbers in some details), dispersion symmetry, Kurtosis, elementary theory of Attributes and Association, Distribution; function of mean and variance in a normal population, elementary properties of some standard distributions, e.g., Binomial, rectangular, Conchy's Pearsonian, Derivations of X^2 distribution from independent, normal variates. Properties of Bi-variate normal distribution. Theory of correlation co-efficient, including Personians co-efficient, rank and intra-class correlation co-efficients, Tetrachoric and biserial and also partial correlation co-efficients, with two and three variables only, Concepts of sampling statistics (including random, purposive and stratified) elementary tests of hypothesis involving the use of t.F, X^2 , distribution without formal proofs, elementary ieda of analysis of variance and covariance (one way and two way classifications).

31. Agriculture. - (1) Introduction. - Its brief history, scope and importance; relation to other Industries and sciences; some agricultural statistics of Bihar-such as classification of areas under different crops, irrigated areas and crops, distributions of populations etc.

(2) Soils. - Soils and sub-soils; texture and structure of soil; soil moisture, soil air, soil temperatures; soil micro-organisms; physical properties of soil. (3) Tillage and Farm Implements. - Definition, importance, objects and kinds of tillage; essential differences in tillage in different types of soils; preparation of seed bed; control of weeds. A study of the indigenous, improved and introduced implements, in Bihar in respect of assemblage, adjustment, working costs, care and economics of

operation.(4)Climatology. - Definition and scope; factors and elements of climate; common meteorological instruments and their uses; weather forecast; relation of climate to the distribution of crops and systems of farming.(5)Irrigation, Drainage and Land Department. - Importance of irrigation, water requirements of crops; hydraulic terminology; detailed study of different sources of irrigation.Dry farming; its scope and relation to rainfall; dry farm crops and tillage methods.Importance of drainage; kinds of drainage, reclamation of acid, alkali and Kans infested lands or lands otherwise lying waste; soil conservation; pasture management.(6)Manuring. - Fertility of land; principles underlying manuring of crops; detailed study of F.Y.M., compost, green manuring oil-cakes and various inorganic fertilizers.(7)Principles of crops production. - Crop rotations; crop mixtures; seed selection multiplication and distribution of pure seeds; classification of crops and detailed study of the following crops :-Paddy, Maize, Wheat, Barley, Linseed, Mustard, Gram, Arhar, Jute, Cotton, Sugarcane, Tobacco, Jwar, Berseem, Soyabeen, Turmeric, Onions, Chillies, Potatoes, Sweet Potatoes.(8)Farm Management. - Different types of farming; lay-out of different types of farms; successful management of farms and maintaining farms accounts.(9)Extension service for agricultural and rural development.Memorandum Explaining References to the Bihar Finance Service Rules, 1945.

New Rules. Corresponding Old Rules. New Rules. Corresponding Old Rules.

1	1	27	22
2	3	28	23
3	4	29	24
4	2	30	25
5	5(1)	31	26
6	5(2)(3)	32	29
7 to 18	6 to 13	33(1)	28
19	14	33(2)	27
20	15	34	30
21	16	35	31
22 and 23	17	36	32 and 33
24	18	37	34
25	19	38	35
26	20	39	36

Note - Rules 21 and 37 of the 1945 Rules have been omitted.Verification of claims of Scheduled Castes/Tribes.Instruction of Government of Bihar issued vide apptt. Deptt's memo no. 11/52 109/ 58-A-3284 dated 19.3.59, on verification of claims of candidates as belonging to a Scheduled Castes/Scheduled Tribes is reproduced below."When a candidate who belongs to a Scheduled Castes/ Tribes along with his application for a post under the State Government, some difficulty is experienced in obtaining such a certificate. In order to avoid any inconvenience to candidates belonging to the Scheduled Castes/Tribes in this connection, Government have decided that in all cases where a candidate for appointment to a post under the State Government is required to

furnish such a certificate, a certificate from any one of the following officers shall be accepted.

1. District Magistrates.

2. Sub-divisional Officers.

3. Project Executive Officers and Assistant Project Executive Officers.

4. Block Development Officers.

5. Anchal Adhikaries.

6. Circle Officers; and

7. First Class Magistrates.

The existing provision in Paragraph 8 of this Deptt.'s Resolution No. 9988 dated the 13th November, 1953 will continue to be in force and a verification will be made from the District Magistrate at the time of the actual appointment. However, such verification will be necessary only in cases where original certificate that was sent along with the application was issued by an authority other than the District Magistrate himself." [Appendix D] [Appendix D inserted vide No. BFS/A603/57-1965-F.T. dated 3.2.1958.] No. BFS/A603/57 - 1965. F.T. the 3rd February 1958 - The following programme for training of officers of the Bihar Finance Service, which the Governor of Bihar have been pleased to make, are incorporated as Appendix D to the Bihar Finance Service Rules, 1953 :- Programme of Training For Officers of The Bihar Finance Service

1. In the Department of Commercial Taxes (Headquarters)-

(i) Study of the working of the department in the Accounts Section, in the Taxation Section and in the Intelligence Branch. (ii) Study of the procedure in dealing with correspondence and filling of letters. (iii) Thorough study of all the Acts and Rules administered by the Department. (iv) Study of important circulars and orders. Period of Training - Four weeks.

2. In the offices of the Assistant Commissioners of Commercial Taxes and Superintendent of Commercial Taxes-

A. (i) Study of the organisation of the circle and divisional offices. (ii) Study of all the registers - authorised or unauthorised - maintained in these offices. (iii) Study of the manner of dealing with correspondence by actually sitting with dealing assistants - Preparation of pending lists, etc. (iv) Writing out by the officers themselves of some of the important registers of the circle offices, such as Demand and Collection Registers, Certificate Registers, etc. Period of Training - Three weeks. B. (i) Practical checking of accounts under the direct supervision of a Senior Superintendent.

This should include reading of Khewat, Khata, Jamabandi and other Zamindari papers.(ii)Preparation of draft assessment orders, particularly under the Bihar Sales Tax Act and the Bihar Agricultural Income-tax Act, A sufficient number of such drafts should be prepared. They should be examined by the Superintendent in charge of practical training and the defects or omissions, if any, should be explained and pointed out to the officers. A few of these assessment orders may be examined by the Assistant Commissioner.(iii)Method of maintaining Case Diary.(iv)Writing of notes and orders on the order sheet and study of the arrangement of assessment files.Period of Training - Four weeks.C. (i) Surprise inspection of accounts and business premises.(ii)Making enquiries under the personal supervision of the Assistant Commissioner or a Senior Superintendent nominated by him and preparation of enquiry reports. These reports should be examined by the Assistant Commissioner or the Superintendent, as the case may be, and suitable instructions relating to facts which should be collected in course of enquiry and the manner in which enquiry reports should be prepared, should be given to the officers. The formalities to be observed while making seizures of accounts should also be explained. It should be impressed upon the officers that they should initial all books of accounts and papers examined by them in course of inspection and should invariably mention the fact of their having done so in their reports.Period of Training - Three weeks.D. The officers should sit with the Assistant Commissioner at the time of hearing of appeals and should also be asked to represent in a few appeal and revisional cases before the Assistant Commissioner and the Deputy Commissioner.Period of Training - Two weeks.

3. Training in Commercial accounting and auditing under a firm of Chartered Accountants at Patna.

Period of Training - Twelve weeks.

4. Revenue Training in the Collectorate.

Period of Training - Four weeks.

5. Treasury training for a continuous period of eight weeks.

6. Training in accounts, budget, auditing, etc., in the Government Accounts Training School at Ranchi and in the Finance Department, Patna.

Period of TrainingAccounts Training School, Ranchi - Eight weeks.Finance Department, Patna - Four weeks.Notes. - (i) Officers promoted to the Senior Branch from the Junior Branch will not ordinarily be required to undergo training and those promoted to the Junior Branch from the Inspectorate cadre will not ordinarily be required to undergo training mentioned in items 1 and 2.Officers other than those mentioned above will ordinarily be required to report themselves to the Headquarters of the Department of Commercial Taxes for training. On completion of their training at the Headquarters, they will be directed to report themselves to one of the Divisional Assistant Commissioners for further training. The latter will arrange for the training mentioned in item 2. In respect of items 3, 4, 5 and 6 arrangements for the training of all the officers including those

promoted from the Inspectorate cadre will be made by the Commissioner of Commercial Taxes.(ii)At the end of the training in the circle and the divisional offices the Assistant Commissioner placed in charge of the training will submit a report on the progress made by the trainees to the Commissioner of Commercial Taxes, Bihar. In this report, he will give his own opinion as to whether or not the officers have acquired sufficient experience and training so as to be entrusted with independent assessment and other works in the Department. In respect of training in other Departments, the Commissioner of Commercial Taxes may request the authorities concerned for a report on the progress made by each officer after the period of training. On receipt of such reports, the Commissioner of Commercial Taxes may extend the period of training in respect of a particular officer or officers.(iii)Officers should acquire a working knowledge of Kaithi and Mahajani during the period of training.