

The Rules for the Departmental Examination of Auditors of Finance Department, 1963

BIHAR

India

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Rule

THE-RULES-FOR-THE-DEPARTMENTAL-EXAMINATION-OF-AUDITOR of 1963

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The Rules for the Departmental Examination of Auditors of Finance Department, 1963Published vide Notification No. 2077-F.A, dated 11th April, 1963 in Bihar Gazette (Extraordinary) dated 15.5.1963Notification No. 2077-F.A, the 11th April, 1963. - In exercise of powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of all previous Rules on the subject, the Governor of Bihar is pleased to make the following Rules for the Departmental Examination of Senior Auditors (Class I and II) and Auditors (Class I and II) namely :-

1. Short title.

- These Rules may be called the Rules for the Departmental Examination of Auditors of Finance Department.

2. Examination.

- There will be only one set of examination for all categories of Auditors, viz., Senior Auditors (Class i and II) Auditors (Class I and II). The syllabus of the Examination is set out in the Appendix.

3. Standard.

- An Auditor shall be deemed to have passed the examination in each of the four papers by Lower or Higher Standard according to the marks obtained by him in each paper, as indicated in the Appendix.

4. Procedure for appearing at the Examination.

- The examination will ordinarily be held twice a year on such dates and at such places as may be specified by the Controller of Accounts, Bihar.

5. Liability to pass Departmental Examination.

- (i) An Auditor in Class II, on probation, shall, if he has passed the Departmental Examination by Lower Standard completely, be eligible for confirmation if he has rendered two years service and if he is otherwise suitable in all respects for confirmation. (ii) An Auditor who has not been confirmed in the grade of Auditors Class I, shall be required to pass the Departmental Examination completely by the Lower Standard before he is eligible for confirmation in that grade. (iii) A Senior Auditor, either in Class I or Class II, who is on probation or may hereafter be appointed on probation shall be eligible for confirmation in his grade at the end of his period of probation if he has passed the Departmental Examination completely by the Higher Standard and is found otherwise suitable in all respects for confirmation. (iv) An Auditor in Class II, may be eligible for promotion to the next higher grade of Auditors, Class I, if he has passed the Departmental Examination completely by the Lower Standard and has been confirmed in that grade and his work and conduct have been satisfactory. (v) An Auditor in Class I, may not be eligible for promotion as Senior Auditor, Class II, until he has passed the Departmental Examination completely by the Higher Standard, Similarly. Senior Auditor in Class II, will not be eligible for promotion to the next higher grade unless he has passed the Departmental Examination completely by the Higher Standard.

6. Travelling allowances.

- An Auditor appearing at the Departmental Examination shall be entitled to travelling allowances for undertaking journey to appear at examination under Rule 108 of Bihar Travelling Allowance Rules for a total number of four consecutive chances.

7. Disqualification caused by failure to pass the Departmental Examination.

- An Auditor shall be required to pass the Departmental Examination in a total number of four consecutive chances. Failure to pass the Examination in the fourth chance shall render an auditor- (a) if promoted, liable to be reverted to his substantive appointment, at the discretion of the appointing authority; (b) if appointed direct, liable to termination of service at the discretion, of the appointing authority.

8. Savings.

- Notwithstanding anything contained in these Rules, the Auditors who have already passed the Departmental Examination under the Rules previously in force by the Lower Standard or Higher Standard completely either for Auditors (Class I or II) or for Senior Auditors (Class I or II), shall be deemed to have passed the Examination completely according to these Rules. In the case of an

Auditor who has passed in particular papers under the Rules previously in force by the Lower Standard or Higher Standard, he shall be deemed to have passed in the corresponding papers of the Examination prescribed in these Rules by the Lower or Higher Standard as the case may be. Appendix. Syllabus for the Departmental Examination of Senior Auditors Class I and II and Auditors Class I and II. The Departmental Examination shall consist of examination in the following four papers. Each paper shall carry 150 marks. The pass marks for Lower Standard shall be 60. Auditors securing 100 marks and above shall be deemed to have passed the examination by Higher Standard. The time allowed for answering questions shall be three hours in each paper. Paper I (to be answered without the aid of books)-General question on matters relating to service conditions and accounts:-The following books are recommended.-(i)The Bihar Service Code.(ii)The Bihar Travelling Allowance Rules.(iii)The Bihar Board's Miscellaneous Rules. Paper II (to be answered with the aid of books).-Accounts. The following books are recommended :- (i)The Bihar Treasury Code Volume I-Chapters, I, II, III, IV and V (Sections I to V, VII and IX) X and XIII.(ii)Bihar Treasury Code, Volume II-Appendices 1, 2, 7, 8, 9, 10, 11, 12, 17 and 18.(iii)Account Code, Volume I-Chapters 2, 3, 4 and Appendices 1 and 2.(iv)Account Code, Volume II-Chapters I, II and III.(v)Compendium of Financial Delegations.(vi)The Bihar Financial Rules, Volume I and II.(vii)An Introduction to Indian Government Accounts and Audit-Chapters 6 to 11. Paper III (to be answered with the aid of books)-Audit and cost accounting. The following books are recommended :- (i)An Introduction to Indian Government Accounts and Audit-Chapters, 1, 2, 3, 4, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 30, 31, 15, 16, 17, 18 and 19.(ii)Audit Manual-Chapters 1 to 7, 10 to 12, 17 to 20, 26 to 29, 31 and 32.(iii)Cost Accounts by Hawkins.(iv)Principles and Practice of auditing by J. R. Battliboy-Chapters I, II, III, IV, VI and IX. Paper IV (to be answered with the aid of books).

Part I – .-Budget and Constitution-(100 marks).

(i)Indian Constitution : Matters concerning Parliamentary Control over Financial Expenditure. Procedure on Financial matters and matters concerning Finance, as laid down in the Indian Constitution-Articles 112-117, 148-151, 202-207 and 264-291.(ii)The Bihar Budget Manual.

Part II – [(Works Account (50 marks))].

(i)The Central Public Works Department Code.(ii)The Bihar Public Works Account Code-Chapters III, IV, V, VI, VII and X.