



**PUBLIC SERVICE COMMISSION, WEST BENGAL**  
**161 A, S. P. MUKHERJEE ROAD, KOLKATA – 700 026.**

**ADVERTISEMENT NO. 11 / 2021**

**LIMITED DEPARTMENTAL EXAMINATION OF ELIGIBLE EMPLOYEES OF THE GOVERNMENT OF WEST BENGAL FOR PROMOTION TO THE POSTS IN THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE, 2021.**

**SCALE OF PAY :** In Pay Band 4A of 56,100 – 1,44,300/- level - 16 as per ROPA , 2019.

The Public Service Commission, West Bengal will hold the aforesaid Limited Departmental Examination in Kolkata in **the end of February, 2022** or thereabout.

**NO. OF VACANCIES :** 24 [unreserved-17, reserved for S.C.- 06 & reserved for S.T. -01].

**ELIGIBILITY CONDITION :** Employees of the Government of West Bengal who have served for a minimum of 8 (eight) years in the posts in Pay Band 3 of ` 7,100 – 37,600/- with grade pay ` 3,600/- prior to WBS (ROPA) Rules, 2019 (corresponding revised level 9 : ` 28,900 – 74,500/-) as on the **date of advertisement** are eligible to appear at the aforesaid examination.

N.B. : Having regard to the nature of jobs of officers of the W.B.A. & A.S., the Governor, in exercise of the powers conferred under Section 33 of the persons with disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act 1995 has been pleased to exempt Finance Department from making reservation of posts in the cadre of the W.B.A. & A.S. for persons suffering from blindness or low vision (Notification no.2768-F,dt 06.04.2006).

The subjects and syllabi of the Examination are as follows:-

PAPER	SUBJECT	TIME	MARKS
I	English	1½ hours	50
II	The Constitution of India	1½ hours	50
III	General Knowledge & Current Affairs	1½ hours	50
IV	Civil Audit, Accounts & Service Rule	3 hours	100
V	Arithmetic (Madhyamik Standard)	3 hours	100
VI	Auditing and Accountancy	3 hours	100
VII	Personality Test	-	50

**N.B. :** A limited number of candidates selected on the basis of the results of the written examination will be called for personality test.

**Syllabus**

- Paper-I : Précis, drafting of notes and letters.
- Paper-II : Provisions of the Constitution of India regarding Finance, Audit and Accounts, Money Bills, Borrowing, Property, Contracts & Service.
- Paper-III : Knowledge of Geography of West Bengal and Current Affairs of National Importance.

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- Paper-IV : (a) West Bengal Service Rules, Part-I  
(b) West Bengal Service Rules, Part-II (Chapter-I to IX and XIII)  
(c) Pension rules in respect of the West Bengal Services (Death-cum-Retirement benefit) Rules, 1971.  
(d) The West Bengal Financial Rules, Volume-I and II  
(e) The West Bengal Treasury Rules, Volume-I and II  
(f) The West Bengal Audit Manual, Part-I and II  
(g) Government Accounting Rules – 1990  
(h) Accounting Rules for Treasuries – 1992
- Paper-V : Arithmetic (Madhyamik standard of the West Bengal Board of Secondary Education).
- Paper-VI : Accountancy and Auditing (graduate standard)  
Accountancy – Advanced Book Keeping, Single and Double Entry Book Keeping and Accounts, Bills of Exchanges, consignments, depreciation and sinking funds, self-balancing ledger, trading manufacturing and profit and loss accounts and balance sheets, partnership accounts, company accounts, branch account, departmental accounts, double accounts, accounts of public utility concerns, hire purchase and royalty accounts, miscellaneous accounts – fire claims for stocks, analysis of balance sheets.  
Auditing – Internal check, Audit Programme, Vouching, Valuation and Verification of Assets and Liabilities, Audit and Accounts of Partnerships and Companies, Duties and Responsibilities of Auditor, Audit of various Institutions, Special feature relating to Audit of Government Companies and Public Utility Concerns.

**NOTE :** The Commission shall have the discretion to fix qualifying marks in any paper or all the papers in the written examination or in the aggregate.

Eligible employees willing to appear at the aforesaid examination must submit their applications online to the Commission's website in prescribed proforma after obtaining necessary certificate from their respective **present heads of office with seal & endorsed with office seal. Candidates belonging to S.C./S.T. category of West Bengal must furnish self-certified or attested photo copy of S.C./S.T. certificate** in prescribed form from a competent authority of W.B. as laid down in the West Bengal Scheduled Castes & Scheduled Tribes (Identification) Act, 1994 at the time of Personality Test.

Submission of **more than one** application is strictly forbidden. Such applications will be summarily rejected.

**CERTIFICATE FROM THE HEAD OF OFFICE (PROFORMA FURNISHED IN A SEPARATE PAGE) MUST BE OBTAINED BEFORE SUBMISSION OF THE ONLINE APPLICATION.**

***Closing date for submission of application: 20<sup>th</sup> January,2022***

**WEBSITE FOR GUIDANCE OF CANDIDATES**

The candidates may obtain the information of the examination along with the Application Format through the Commission's website at : **<https://wbpsc.gov.in>**

## CERTIFICATE FROM THE HEAD OF OFFICE

Certified that \_\_\_\_\_ has rendered a minimum of 8 (eight) years' service as on the date of advertisement (i.e. **04.12.2021** ) for the **LIMITED DEPARTMENTAL EXAMINATION OF ELIGIBLE EMPLOYEES OF THE GOVERNMENT OF WEST BENGAL FOR PROMOTION TO THE POSTS IN THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE, 2021** in the post(s) carrying the pre-revised scale in Pay Band 3 of ` 7,100 – 37,600/- with grade pay ` 3,600/- prior to WBS (ROPA) Rules, 2019 (corresponding revised level 9 : ` 28,900 – 74,500/-) and above under the Government of West Bengal and accordingly, his/her online application may be considered.

Place :

Date :

**Office Seal**

\_\_\_\_\_  
**Signature of the Head of office with Seal**