



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

**ADVERTISEMENT NO. 01/2025**

**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, 2024**

**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.

**NO. OF VACANCIES** : 25 [unreserved-18, reserved for S.C.- 05 & reserved for S.T. -02].  
(Reservation of vacancies is shown as reported by the Government)

**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 Rs 7,100 – Rs 37,600/- with grade pay Rs 3,600/- prior to WBS (ROPA) Rules, 2019 (corresponding revised level 9 : Rs 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

**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.

- 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 – I : A limited number of candidates selected on the basis of the results of the written examination will be called for personality test.**
- NOTE – II : Final Merit List will be prepared on the basis of marks obtained in written examination and personality test taken together.**
- NOTE – III : 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. The Commission has fixed the following category wise qualifying marks in aggregate.**  
**UR – 40%**  
**SC – 35%**  
**ST – 30%**
- NOTE – IV : The candidates recruited to the WBA&AS through Limited Departmental Examination shall be required to pass a Departmental Examination within four attempts commencing from the first examination, to be held after one year of joining the service.**

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.

<b>PROVISIONS REGARDING PwBD/ PwBDS CANDIDATES</b>	Candidates having Benchmark disabilities with limitation in writing including that of speed may be allowed the help of Scribe and/or Compensatory Time, if required. For convenience, PwBD (Persons with Benchmark Disabilities) candidates are requested to bring their own Scribes wherever applicable. The Scribe should possess educational qualification one step below the qualification of the candidate taking examination. The persons with benchmark disabilities opting for own scribe should submit details of the scribe as per proforma supplied by the Commission at the time of examination. In case of category of persons with benchmark disabilities, the provision for help of Scribe can be allowed on production of a certificate to the effect that the person concerned has physical limitation to write, and scribe is essential to write examination on his behalf, from the Chief Medical Officer/Medical Superintendent of a Government health care institution as per proforma at <b>APPENDIX-I (available at the end of this advertisement)</b> . The facility of Scribe would be allowed to any person with benchmark disability as defined u/s. 2(r) of the RPwD Act, 2016 and has limitation in writing including that of speed. In case persons with Benchmark Disabilities in the category of Locomotor Disability (both arm affected – BA) and Cerebral Palsy, the facility of Scribe shall be given, if so desired by the person. Engagement of Scribe shall not be accepted after submission of the application (i.e. after closing date of submission of online application). <b>A single Scribe may be used as far as possible except for language papers.</b> <b>N.B. UNDER NO CIRCUMSTANCES THE COMMISSION WILL ARRANGE SCRIBE FOR THE CANDIDATE CONCERNED.</b>
<b>PROVISION OF RESERVATION OF VACANCY</b>	There is no provision for reservation of vacancies of candidates with Benchmark Disabilities 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.
<b>COMPENSATORY TIME</b>	<b>CANDIDATES WITH BENCHMARK DISABILITIES HAVING LIMITATION IN WRITING INCLUDING THAT OF SPEED AND PRODUCING VALID 'APPENDIX-I' (Proforma Furnished) WILL BE ALLOWED COMPENSATORY TIME OF 20 MINUTES PER HOUR .</b>
<b>PENALTY</b>	A deduction of 10% of full marks shall be made from the total marks secured by a candidate in a particular paper if he/she discloses his/her identity by writing his/her name, roll number or by putting any identifying marks in the answer script of that paper.
<b>TIE BREAKING PRINCIPLES</b>	i) Preference will be given to the candidate with higher marks in Personality Test. ii) If there is still a tie, preference will be given to the candidate with higher aggregate marks of the two papers in which candidates obtaining highest and second highest marks and in case of further tie highest marks obtained by a candidate in any paper will be given preference. iii) If there is still a tie, preference will be given to the candidate with higher age.
<b>MODE OF APPLICATION</b>	Applications can be submitted through online only. <b><u>SUBMISSION OF MORE THAN ONE APPLICATION BY THE SAME CANDIDATE IS STRICTLY FORBIDDEN AND SUCH APPLICATIONS ARE LIABLE TO CANCELLATION.</u></b>

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

Commencement of submission of online application : **The 27<sup>th</sup> February, 2025**

Closing date for submission of online application : **The 13<sup>th</sup> March, 2025**

**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://psc.wb.gov.in>

**Place: Kolkata**

**Date: 22<sup>nd</sup> February, 2025**

## **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. **22.02.2025**) 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, 2024** 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**

**CERTIFICATE REGARDING PHYSICAL LIMITATION IN AN EXAMINEE TO WRITE**

This is to certify that, I have examined Mr./Ms./Mrs. \_\_\_\_\_ (name of the candidate with disability), a person with \_\_\_\_\_ (nature and percentage of disability as mentioned in the certificate of \_\_\_\_\_ disability), \_\_\_\_\_ S/o/D/o \_\_\_\_\_ a \_\_\_\_\_ resident of \_\_\_\_\_ (Village/District/State) and to state that he/she has physical limitation which hampers his/her writing capabilities owing to his/her disability.

Signature

Chief Medical Officer/Medical Superintendent of a Government health care institution

Name & Designation.

Name of Government Hospital/Health Care Centre with Seal

Place:

Date:

**Note:**

Certificate should be given by a specialist of the relevant stream/disability

(E.g. Visual impairment-Ophthalmologist, Locomotor disability – Orthopedic specialist/PMR).