

**GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
AUDIT BRANCH**

No.9511-F

Cal. the 5<sup>th</sup> October, 1999

**Notification**

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make the following rules :-

1. Short title

These rules may be called the West Bengal Audit and Accounts Service Cadre Rules, 1999.

2. Definitions -

In these rules, unless the context otherwise requires,

- (a) "Cadre" means the West Bengal Audit and Accounts Service Cadre,
- (b) "Cadre Officer" means a member of the West Bengal Audit and Accounts Service,
- (c) "Cadre post" means any of the posts specified in the Schedule,
- (d) "Ex-cadre post" means any post not specifically mentioned in the Schedule,
- (e) "Schedule" means the Schedule to these rules.

3. Constitution of the cadre -

The West Bengal Audit and Accounts Service Cadre in force immediately before the commencement of these rules shall be deemed to be the cadre constituted under these rules.

4. Strength of the Cadre -

The strength and composition of the cadre shall be such as is provided in the Schedule.

5. Review of the cadre -

The Finance Department, Audit Branch, of the State Government shall review the strength and composition of the cadre at an interval of every three years, provided that nothing in this rule shall be deemed to restrict the power of the Finance Department, Audit Branch, of the State Government to review the strength and composition of the cadre at any other time.

6. Transfer, posting and promotion -

The transfer, posting and promotion of the cadre officers shall be made by the Audit Branch of the Finance Department of the State Government.

7. Deputation of cadre officers -

- (1) A cadre officer may, on requisition, be deputed by the State Government for service under the Central Government or other State Government or any other organisation, as the case may be, against the deputation posts as shown in the Schedule.
- (2) A cadre officer may also be appointed to any deputation post not covered by the Schedule, if considered necessary.

8. Cadre and ex-cadre posts to be filled by cadre officers -

- (1) Save as otherwise provided in these rules, every cadre posts shall be filled by a cadre officer.
- (2) Audit Branch of the Finance Department of the State Government may appoint a cadre officer to hold an ex-cadre post.
- (3) Filling up of the posts as shown in this Schedule shall be subject to the provisions of the rules and orders for the time being in force and regulating recruitment to these posts.

9. Temporary appointment of non-cadre officers to cadre posts -

A cadre post shall not be filled by a person who is not a cadre officer: Provided that when no suitable cadre officer is immediately available for filling the vacancy of a cadre post, such post may be filled by an officer outside the cadre for a period not exceeding one year.

10. Holding of a post by a cadre officer -

- (1) A cadre officer shall hold only one cadre post or ex-cadre post at a time.
- (2) Notwithstanding anything contained in sub-rule (1), for the purpose of facilitating leave arrangements, a cadre officer may hold more than one such post for a period not exceeding one year.

11. Administration of the rule -

The Secretary to the Government of West Bengal, Finance Department, Audit Branch, shall be the authority competent to administer these rules.

12. Interpretation -

If any question arises as to the interpretation of these rules, the decision of the Audit Branch of the Finance Department of the State Government shall be final.

13. Repeal -

On the coming into force of these rules, the list of posts of the West Bengal Audit and Accounts Service, as contained in Annexure I to the rules regulating the recruitment to the posts of West Bengal Higher Audit and Accounts Services, West Bengal Audit and Accounts Services and West Bengal Junior Audit and Accounts Services, published under the Finance Department Notification No.935-F dated the 27<sup>th</sup> March, 1971, shall stand repealed.

THE SCHEDULE  
[ See Rule 4 ]

Name of the Department	Name of the Post	No of posts	
1. Finance Department	i) Member Commercial Tax Tribunal	1	
	ii) Commercial Accounts Officer	1	
	iii) Junior Commercial Accounts Officer	3	
	iv) Pension Disbursement Officer (Under Director of Treasury & Accounts)	1	
	v) Pay & Accounts Officer	1	
	vi) Additional Pay & Accounts Officer	10	
	vii) Assistant Director of Treasury & Accounts	2	
	viii) Treasury Officer	39	
	ix) Additional Treasury Officer	152	
	x) Internal Audit Officer, Excise Directorate	1	
	xi) Accounts Officer, Directorate of State Lotteries	1	
	xii) Audit Officer, Directorate of Revenue Intelligence	2	
	xiii) Senior Accounts Officer, Directorate of Entry Tax	1	
	xiv) Audit Officer, Directorate of Commercial Tax	3	
	xv) Senior Accounts Officer, Directorate of Commercial Tax	3	
	xvi) Audit Officer, Inspector General of Registration	1	
	xvii) Deputy Commissioner of Stamps, Inspector General of Registration	1	
	xviii) Principal Accounts Officer, Finance (Budget) Department	1	
	xix) Accounts Officer, Public Service Commission West Bengal	1	
	xx) Deputy Director, Directorate of Pension, Provident Fund & Group Insurance	1	
	xxi) Assistant Director, Directorate of Pension, Provident Fund & Group Insurance	2	
	xxii) Leave Reserve post		
	xxiii) Training Reserve post	20	
	2. Health and Family welfare Department	i) Additional Director (Accounts & Audit Verification), Directorate of Health Service	1
		ii) Deputy Director, (Accounts & Audit Verification)	1
		iii) Assistant Director (Account & Audit Verification)	1
		iv) Accounts Officer (Aids), Directorate of Health Service	1
		v) Accounts Officer, Central Medical Stores	1
		vi) Accounts Officer, Medical College, Calcutta	1
		vii) Accounts Officer, Medical College and Hospital, Calcutta	1
		viii) Account. Officer, Nri Ratan Sarkar Medical College	1

Deputation ->

	ix)	Accounts Officer, Nil Ratan Sarkar Medical College & Hospital, Calcutta	1
	x)	Accounts Officer, R.G.Kar Medical College	1
	xi)	Accounts Officer, R.G.Kar Medical College & Hospital	1
	xii)	Accounts Officer, J.B.Roy State Ayurvedic College & Hospital	1
	xiii)	Accounts Officer S.S.K.M. Hospital	1
	xiv)	Accounts Officer, Chittaranjan Seva Sadan	1
	xv)	Accounts Officer, National Medical College	1
	xvi)	Accounts Officer, National Medical College & Hospital	1
	xvii)	Accounts Officer M.R. Bangur Hospital	1
	xviii)	Accounts Officer, K.S. Roy T.B. Hospital	1
	xix)	Accounts Officer, B.C. Roy Chest Sanatorium, Dinubulia	1
	xx)	Accounts Officer, Gandhi Memorial Hospital, Kalyani	1
	xxi)	Special Officer (Admin) Prof. Nurul Hussain Institute of Medical Education & Research Science, Kalyani	1
	xxii)	Accounts Officer, Calcutta Homoeopathic Medical College	1
	xxiii)	Accounts Officer, Bankura Samilani Medical College & Hospital	1
	xxiv)	Accounts Officer, Netaji Subhas T. B. Sanatorium, Kalyani	1
	xxv)	Accounts Officer, North Bengal Medical College	1
	xxvi)	Accounts Officer, North Bengal Medical College & Hospital, Siliguri	1
	xxvii)	Accounts Officer, Burdwan Medical College	1
	xxviii)	Accounts Officer, Burdwan Medical College & Hospital	1
	xxix)	Accounts Officer, Infectious Disease Hospital Beliaghata	1
	xxx)	Accounts Officer, State Health & Transport Organisation	1
	xxxi)	Accounts Officer, School of Tropical Medicine	1
	xxxii)	Accounts Officer, Bankura Samilani Medical College	1
3. Public Health & Engineering	i)	Accounts Officer, Public Health & Engineering Directorate	1
4. Higher Education Department	i)	Accounts Officer, Higher Education Department	1
	ii)	Accounts Officer, D.P.I.	1
	iii)	Accounts Officer, DPI (Pay Packet)	2
	iv)	Asstt. Accounts Officer, D.P.I. (Pay Packet)	2
	v)	Accounts Officer Higher Education (NCC) Department	1
	vi)	Accounts Officer, Scholarship	1
5. School Education Department	i)	Accounts Officer, School Education (Grant-in-aid)	2
	ii)	Accounts Officer, Directorate of Primary Education	1
	iii)	Asstt. Director, Directorate of Accounts (Education) Headquarters	2

	iv)	Asstt. Director, <del>of</del> <del>the</del> <del>Distt.</del> Directorate of Accounts (Education), Districts.	<del>21</del> ✓
	v)	Accounts Officer, Presidency College	1 ✓
	iv)	Dy Director, <del>of</del> <del>the</del> <del>Distt.</del> Directorate of Accounts (Education) Headquarters	1 ✓
6. Technical Education and Training Department.	i)	Accounts Officer, Directorate of Technical Education.	1 ✓
	ii)	Audit Officer, Directorate of Technical Education.	1 ✓
	iii)	Accounts Officer, World Bank Project	1 ✓
	iv)	Accounts Officer, B.E. College, Shibpur	1 ✓
	v)	Accounts Officer, Jalpaiguri Engineering College.	1 ✓
7. Agriculture Department	i)	Accounts Officer, Directorate of Agriculture.	1 ✓
	ii)	Internal Audit Officer, Directorate Of Agriculture.	1 ✓
8. Water Investigation & Development Deptt.	i)	Senior Accounts Officer, Directorate of Agriculture Engineering.	1 ✓
	ii)	Asstt. Accounts Officer, Directorate of Agriculture Engineering.	1 ✓
9. Home Department	i)	Accounts Officer, Home (PAR) Department Service Record Cell.	2
	ii)	Treasury Officer, Office of the Residential Commissioner, New Delhi	1 ✓
	iii)	Accounts Officer, State Election Commission, Home (C&E) Department	1 ✓
	iv)	Accounts Officer, State Forensic Science Laboratory	1 ✓
10. Land and Land Reforms Department	i)	Audit Officer (L.R. Dept.)	1 ✓
	ii)	Accounts Officer, Land Acquisition Collector's Offices.	6 ✓
11. Municipal Affairs Department	i)	Accounts Officer, Directorate of Fire Services.	1 ✓
	ii)	Finance Officer, Bidhanagar Municipality	1 ✓
12. Labour Department	i)	Controller of Finance and Chief Accounts Officer.	1 ✓
	ii)	Accounts Officer, Directorate of N.E. Services.	1 ✓
	iii)	Accounts Officer, Employees State Insurance Directorate.	1 ✓
	iv)	Accounts Officer, AMO, Employees State Insurance Directorate.	1 ✓
	v)	Accounts Officer, ESI CMS.	1 ✓
	vi)	Accounts Officer, ESI Hospital, Kamarhati	1 ✓
13. Public Works Department	i)	Accounts Officer, Public Works Deptt.	1 ✓

Fim. Deptt.

14.	Housing Department	i)	Chief Commercial Accounts Officer, Directorate of Brick Production.	1	✓
15.	Transport Department	D)	Audit Officer, Public Vehicles Directorate	1	✓
16.	Animal Resources Development Department.	D)	Accounts Officer, Animal Resources Directorate.	1	✓
		ii)	Asstt. Milk Commissioner (Accounts)	1	✓
		iii)	Internal Audit Officer, Animal Resources Directorate.	1	✓
		iv)	Accounts Officer, State Dairy, Durgapur	1	✓
		v)	Accounts Officer, State Dairy, Burdwan	1	✓
		v)	Accounts Officer, State Dairy, Krishnanagar	1	✓
		vi)	Accounts Officer, World Food Programme 618	1	✓
		vii)	Deputy Milk Commissioner (Accounts)	1	✓
17.	Food and Supplies Department	D)	Controller of Finance	1	✓
		ii)	Joint Controller of Finance	1	✓
		iii)	Deputy Controller of Finance	2	✓
		iv)	Assistant Controller of Finance	7	✓
		v)	Special Officer, Rly. Claims	1	✓
		vi)	Accounts Officer, Deputy Controller Rationing, IA-1 & IA-2.	2	✓
		vii)	Accounts Officer, Food & Supplies Dept.	1	✓
		viii)	Accounts Officer, Office of the Deputy Director, Rationing, Barrackpur/Sreerampur/Asansol.	3	✓
		ix)	Accounts Officer, Office of the District Controller of Food & Supplies	18	✓
		18.	Cottage and Small Scale Industries Department.	D)	Accounts Officer, Directorate of Cottage & Small Scale Industries.
ii)	Audit Officer, Directorate of Cottage & Small Scale Industries			1	✓
iii)	Accounts Officer, Directorate of Handloom & Textile.			1	✓
iv)	Chief Accounts Officer, Directorate of Sericulture.			1	✓
v)	Accounts Officer, Directorate of Sericulture.			2	✓
vi)	Audit Officer, Directorate of Sericulture.			1	✓
vii)	Accounts Officer/Directorate of Sericulture, Malda/Murshidabad/Suni.			3	✓
19.	Commerce and Industries Department	i)	Registrar of Firm & Societies & Non-trading Corporation	1	✓
		ii)	ADI (C & A), Directorate of Industries.	1	✓
		iii)	Accounts Officer, Directorate of Chitrona, Mongu.	1	✓
20.	Development and Planning Department.	i)	Accounts Officer, Dev. & Planning Dept.	1	✓
		ii)	Accounts Officer, Bureau of Applied Economics and Statistics.	1	✓
21.	Department of Sundarban Affairs	i)	Accounts Officer, Sundarban Development Board	1	✓

22	Urban Development Department.	i)Accounts Officer, Bidhanagar Administrator's Office.	1
		ii)Accounts Officer, Town & Country Planning	1
		iii)Accounts Officer, Urban Development Department.	1
23	Judicial Department	i)Accounts Officer, Administrator General & Official Trustee, West Bengal.	1
24	Panchayat and Rural Development Department	i) Parishad Accounts & Audit Officer	7
		ii) Regional Accounts & Audit Officer, Presidency Divn./Jalpaiguri/Burdwan.	3
25	Directorate of Relief.	i) Chief Accounts Officer, Directorate of Relief.	1
26	Directorate of Local Bodies	i) Audit and Accounts Officer (Calcutta, Siliguri & Chinsurah).	3
27	Co-operation Department	i) Additional Director of Co-operative Audit.	1
		ii) Asstt. Director, Co-operative Audit.	6
28	Power Department	i) Audit Officer, Power Department	1
29	Industrial Reconstruction Dept.	i) Controller of Finance, Industrial Reconstruction Dept.	1

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**DEPUTATION POSTS**

1.	Rural Development Department	i) Accounts Officer, District Rural Development Agency	19
2.	Urban Development	i) Accounts Officer, Siliguri-Jalpaiguri Development Authority.	1
		ii) Financial Adviser, Howrah Improvement Trust	1
		iii) Deputy Finance Officer Calcutta Metropolitan Water & Sewerage Authority	1
		iv) Additional Director (Accounts) Calcutta Metropolitan Development Authority.	1
		v) Deputy Director (Accounts), Calcutta Metropolitan Development Authority.	1
		vi) Accounts Officer, Calcutta Metropolitan Water & Sewerage Authority	1
3.	Town and Country Planning Department	i) Finance Officer, Haldia Development Authority.	1
		ii) Parishad Accounts & Audit Officer, Siliguri Mahakuma Parishad.	1
4.	Municipal Affairs Department	i) Chief Auditor Howrah Municipal Corporation.	1
		ii) Controller of Finance, Howrah Municipal Corporation	1
		iii) Officer on Special Duty Central Valuation Board.	1
		iv) Finance Officer, Siliguri Municipal Corporation.	1
		v) Finance Officer, Asansol Municipal Corporation.	1
		vi) Finance Officer, Chandernagar Municipal Corporation	1

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5. Commerce Industries  
Department

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- i) Manager Finance,  
Greater Calcutta Gas Supply Corporation. 1 ✓
  - ii) Deputy Manager (Budget & Billing),  
Greater Calcutta Gas Supply Corporation. 1 ✓
  - iii) Deputy Manager, Internal Audit,  
Greater Calcutta Gas Supply Corporation. 1 ✓
  - v) Chief Accounts Officer,  
West Bengal Industrial Infrastructure Development Corporation. 1 ✓

6. Food and Supplies  
Department

- i) Chief Accounts Officer,  
Essential Commodities Supply Corporation. 1 ✓

7. Tourism Department

- i) Chief Accounts Officer,  
Great Eastern Hotel. 1 ✓
- ii) Accounts Officer,  
Great Eastern Hotel. 1 ✓
- iii) Financial Advisor-cum-Secretary,  
West Bengal Tourism Development Corporation. 1 ✓
- iv) Chief Accounts Officer,  
West Bengal Tourism Development Corporation. 1 ✓

8. Water Investigation &  
Development Department

- i) Financial Adviser & Chief Accounts Officer,  
West Bengal Minor Irrigation Corporation. 1 ✓

9. Transport Department

- i) Senior Accounts Officer, Hooghly River Bridge Commission. 1 ✓
- ii) Accounts Officer, Hooghly River Bridge Commission. 1 ✓
- iii) Chief Audit Officer, Calcutta State Transport Corporation. 1 ✓
- iv) Financial Adviser-cum-Chief Accounts Officer, North Bengal  
State Transport Corporation. 1 ✓
- v) Finance officer, Dist. Primary School Council, North, 24-Prgs. 1 ✓

10. School Education  
Department

- i) Finance Officer, West Bengal Higher Secondary Council. 1 ✓
- ii) Accounts Officer West Bengal Board of Secondary Education. 1 ✓
- iii) Accounts Officer West Bengal Primary Education Council. 1 ✓
- iv) Accounts Officer, West Bengal Higher Secondary Council. 1 ✓
- v) Finance officer, Dist. Primary School Council, North, 24-Prgs. 1 ✓

11. Agriculture  
Department

- i) Finance & Accounts Officer,  
West Bengal State Seeds Corporation. 1 ✓

12. Fisheries Department.

- i) Executive Finance  
West Bengal State Fishermen's Cooperative Federation Ltd. 1 ✓
- ii) Manager (Finance),  
West Bengal Fisheries Development Corporation. 1 ✓

13. Industrial Reconstruction  
Department.

- i) Chief Accounts Officer, Krishna Glass & Silicates Limited. 1 ✓
- ii) Chief Accounts Officer, Engel (India) Limited. 1 ✓
- iii) Company Secretary, Westing House Saxby Farmer. 1 ✓
- iv) Assistant Manager, Westing House & Saxby Farmer. 1 ✓
- vi) Chief Accounts Officer & Company Secretary, Eastern  
Distilleries Limited. 1 ✓



14 Information and Cultural Affairs Department	i)	Chief Accounts Officer, Basumathi Corporation Ltd.	1 ✓
15. Minority Welfare and Development Department.	i)	Chief Accounts Officer, West Bengal Minority Development & Finance Corporation.	1 ✓
16 Environment Department i)	i)	Accounts Officer, West Bengal Pollution Control Board	1 ✓
17 Cottage and Small Scale Industries Department.	i)	Chief Accounts Officer, West Bengal Handloom & Powerloom Development Corporation Limited.	1 ✓
	ii)	Chief Accounts Officer, West Bengal Small Industries Corporation	1 ✓
18. Animal Resource and Development Department	i)	Finance Officer, West Bengal University of Animal & Fisheries Science.	1 ✓
19. Backward Classes Welfare Department.	i)	Finance Officer, Backward Classes Development & Finance Corporation	1 ✓
	ii)	Finance Officer, West Bengal Tribal Development Cooperative Corporation Ltd.	1 ✓
20 Hill Affairs Department	i)	Finance Officer, Darjeeling Gorkha Hill Council.	2 ✓
	ii)	Controller of Finance Darjeeling Gorkha Hill Council.	1 ✓
	iii)	Audit Officer, Darjeeling Gorkha Hill Council	2 ✓
21. Housing Department	i)	Deputy Financial Advisor, West Bengal Housing Board	1 ✓
22 Labour Department	i)	Accounts Officer, W.B. Labour Welfare Board	1 ✓

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NB Some of the deputation posts as shown against serial Nos. 1 to 22 above may also be filled up by Officers other than West Bengal Audit and Accounts Service Cadre, if there is such provision in their Recruitment Rules.

By order of the Governor

Asok Gupta  
Principal Secy. to the Govt. of West Bengal and  
Secy., Finance Department.