



Govt. of Bihar
Department of Agriculture
Bihar Horticulture Development Society, Patna.
(State Horticulture Mission)
2nd Floor, Krishi Bhawan, Mithapur, Patna-800001,
Phone Fax: 0612-2547772, e-mail: dir-bhds-bih@nic.in,
Website : horticulture.bihar.gov.in

NOTICE – INVITING e-TENDER.

Through e-procurement mode only over (GeM)

Empanelment of Chartered Accountant Firms to provide accountants on contract basis for accounting and related work of Bihar Horticulture Development Society and affiliated offices.

Bihar Horticulture Development Society, Patna requires one accountant each at its 38 district offices, one accountant for CoE's and 2 accountants at Head Office, Patna. A total of 41 accountants is to be obtained on contract basis through chartered accountant firms on contract basis under temporary arrangement. For the above work, proposals are invited in the prescribed form from such qualified firms for the selection of competent and qualified service providers (chartered accountant firms) located in the state of Bihar.

Mission Director, Bihar Horticulture Development Society, Patna reserves the right to revise/chan ge/ cancel the proposal without assigning any reasons thereof.

Mission Director
State Horticulture Mission, Bihar, Patna

1. Technical Qualification for Agency: -

Sr No	Particulars		Details	Required Documents
i.	Agency	:-	The Chartered Accountant firm should be registered under ICAI (Institute of Chartered Accountants India)	Certificate of Incorporation/Registration certificate to be attached with the technical tender.
ii.	Agency's Office	:-	The Chartered Accountant Firm must have a registered office/Branch office in the state of Bihar. Mention full address, concerned person's name, mobile number, email, etc. of the firm's registered office located in the state of Bihar.	Rent Agreement of Registered Office if office is on Rent and Ownership Documents if office is owned by Bidder.
iii.	Agency's Annual Turn Over	:-	Average annual turnover should not be less than Rs. 150.00 lakh during the last 3 Financial Year 2022-23, 2023-24 and 2024-25. For the annual turnover proof, firm must provide copy of the Income tax Return of the above 3 years (With computation) along with self-attested copies of Profit and Loss Account and Balance Sheet -with UDIN Number (Attach Firms PAN card also).	1. CA Certified Audit Report/ Audited Balance Sheet and Profit and Loss Statement (With UDIN) of the agency should be submitted as supporting documents. 2. IT Return of Last three years (FY 2022-23, 2023-24 and 2024-25) must be submitted along with Income tax acknowledgement has to be submitted along with computation. (Annexure -II)
iv.	Experience	:-	Should have at least 3 years of experience in the field of Concurrent/ Internal Audit. Also have 3-year accounting experience.	Firm should attach Bills raised for each of the 3 years and its corresponding payment proof highlighted in the bank statement. Note: The above documents should be in Linear Order and payment proof must be highlighted and should match with Invoice Bill/Voucher. If the Payment proof is not matching with bill voucher, then kindly submit the Reconciliation Statement of the difference. (Annexure- II)
v	Earnest Money Deposit	:-	The firm needs to attach an EMD (Bid Security) in the form of demand draft of Rs. 2,00,000/- (Rupees Two Lakh only) through NEFT/RTGS/other electronic	BHDS shall not be liable to pay any Interest on the EMD so made and the same shall be interest free. Bids not

				Copy of GST Return (GSTR 3B) of Last 2 years and it should match with Audited Balance Sheet and Profit and Loss Statement of respective years. For Firm working with more than 10 offices with each office having its GST registration, compilation of the GSTR 3 B of all the offices in single page with sign and stamp is must so that it matches with audited Balance Sheet and Profit and Loss Statement. Along with that submission of GSTR 9 and 9C (if applicable) is required
xiii.				

xiv.

Successful bidder firms who passes technical tender submits an affidavit and agreeing to work on L1 will be empaneled with Bihar Horticulture Development Society, Patna. One successful bidder may be allotted more than one region out of total of 7 regions:-

Region	Districts/ offices covered	No. of accountants
1	Patna Head Office, CoE.	3 accountants
2	Patna, Bhojpur, Saran, Vaishali, Nalanda	5 accountants
3	Kaimur, Rohtas, Buxar, Aurangabad, Arwal, Gaya, Jehanabad	7 accountants
4	Nawada, Jamui, Lakhisarai, Banka, Begusarai, Munger, Sheikhpura	7 accountants
5	West Champaran, East Champaran, Gopalganj, Siwan, Sitamarhi, Muzaffarpur, Sheohar	7 accountants
6	Madhubani, Darbhanga, Samastipur, Saharsa, Supaul, Khagaria	6 accountants
7	Araria, Katihar, Kishanganj, Purnea, Madhepura, Bhagalpur	6 accountants

Based on the number of Chartered Accountants Firms the source firms may be allotted more than one regions.

2. General terms & conditions in BHDS :-

			mode A/C Name: Bihar Horticulture Development Generated Income Bank Name: Union Bank A/cNo-453202050000067 IFSC: UBIN0545325 Branch: Raja Bazar, Patna	accompanied by EMD shall be rejected by the BHDS as non-responsive. EMD exemption is not allowed Annexure-(IIIa)
Vi	Performance Security	:-	The selected Chartered Accountant firms must provide performance security of 5 % of contract value (incl. GST) as Performance security money in the form of Bank Draft/Bank Guarantee (Issued by nationalized bank only) in favor of the Mission Director, Bihar Horticulture Development Society payable at Patna, Bihar..	
vii.	Tenure	:-	The tenure of the Chartered Accountant firm will be for 3 years. However, in case of regular recruitment / appointment by government/ decision by Mission Director, BHDS, Patna the tender will end whichever is earlier.	
viii.	Affidavit	:-	Affidavit from the notary on non-judicial stamp of Rs 100 (Rupees One Hundred Only) that the firm is not blacklisted in service from any office of the Central Government or any State Government and that the firm has not been punished by any court and no judicial suit is pending.	Annexure-(IV)
ix.	BHDS rights	:-	BHDS reserves the right: 1. To increase or decrease the number of manpower 2. To shift any accountant from district to district or district to HQ or HQ to district without assigning any reason and without any security of tenure at any office. Evaluation will be done according to the terms and conditions cited in proposal documents under BFR, 2005.	
x.	E.P.F/ ESI	:	It is mandatory for the CA Firm to be registered under ESI and EPF.	Certificate of Registration under EPF and ESI and last 12 Months EPF and ESI Returns
xii.	GST	:	Chartered Accountants firms must be registered under GST.	Copy of GST Registration Certificate.

1. Chartered Accountant Firms should have at least 3 years of experience in the field of Concurrent/ Internal Audit.
2. Proposal should be submitted through GeM Portal.
3. Proposal submitted without relevant papers/documents will be rejected.
4. Telephone No./Mobile No./Email and Full Address of the applicant must be mentioned in proposal documents.
5. The selected agencies shall have to submit an undertaking on non judicial stamp paper of Rs. 1000/ (Rupees One Thousand Only) to BHDS prior to the issue of work order covering the following points:
 - i. Firm is not blacklisted in service from any office of the Central Government or any State Government and that the firm has not been punished by any court and no judicial suit is pending.
6. EMD will be the part of Technical Proposal only.
7. **The Technical Proposals will be opened first** and will be evaluated by the evaluation committee constituted at the society. Only such proposal will be opened and evaluated, for which required Earnest Money and Proposal demand draft will be submitted by proposer in original to BHDS office on or before the opening date of technical bid. Evaluation of the Technical Proposal shall be carried out by a committee constituted by the Society, which shall look into compliance of specifications and other Terms & conditions for empanelment. At the second stage, **Financial Proposal of only technically acceptable agencies will be opened**, for further evaluation.
8. Mission Director, BHDS, Patna reserves the right to reject/cancel the empanelment of agency at any time if he/she is satisfied that it is desirable to do so in Society's interest. The decision of Mission director, BHDS, Patna shall be final and binding.
9. Proposers or their duly authorized representative's may should remain present at the time of opening the financial Proposal. Time and Place for opening of Financial Proposal shall be announced after technical evaluation and shall be communicated through a notice at the office of Mission Director.
10. Participation for the empanelment process will automatically imply the acceptance, on part of the participating agency of all the terms and conditions of this notice for empanelment.
11. Chartered Accountant firms will have to provide list of suitable candidates to Bihar Horticulture Development Society within one week from the issuance of allotment letter.
12. An MOU will be signed between the selected Chartered Accountant firms and Bihar Horticulture Development Society for the terms and conditions of the invitation proposal.
13. Working shifts (includes day and night shift) if any, and daily working hours shall be mutually agreed upon between Buyer and Service Provider and should follow all the labor laws and minimum wages Act, 1948.
14. The bidders should submit their financial bid keeping in mind circular regarding service charge for outsourced manpower which has been issued by Finance Department, GOB vide Memo No 2988 dated 23.03.2023 under para 4(i) of the circular, where service charge rates for outsourced manpower has been fixed at minimum 3.85% and maximum 7% (including transaction charges).

Note: Service charge for manpower will be on total amount quoted by the Bidder.



3. Financial Proposal by Chartered Accountant Firm: -

The agreement will be signed by Bihar Horticulture Development Society, Patna subject to the condition of deduction of GST TDS and Income Tax TDS, if applicable.

Bihar Horticulture Development Society needs experienced accountants for MIDH, PDMC and other schemes funded by State and Central Government. The accountants must have a valid M.Com degree (**Practical Knowledge of Tally is must**). Chartered Accountant Firms must provide break up of Basic Pay and other allowances that will be paid to accountants, Service charges, break up of taxes etc.

Accountant's proposed honorarium			EPF/EPS (Employer) @12% on Rs 15000(PF Ceiling) Rs.	ELDI (0.5% on PF and EPF Admin (0.5% of PF) Rs.	Medical Insurance (Group) Rs.	Service Charge (Max @3.85% on (3+4+5+6)) Rs.	Total Amount (3+4+5+6+7)	GST (18% of Total Amount)	Grand Total Amount (8+9)
Basic Remuneration (Rs.)	Other Allowance (Rs.)	Total amount Rs. (1+2)							
1	2	3	4	5	6	7	8	9	10

- Financial Proposal should not be part of Technical Bid Submission.

4. General Conditions of Tender: -

- In Tender, the financial proposal will be submitted by the Chartered Accountant firm according to 'Annexure V', in which the firm will mention the amount to be given to the accountant after deducting statutory liabilities, etc. The firm that will pay the maximum amount to the accountant and costs minimum to the BHDS, Patna will qualify as **L1**. Other qualified bidders will be given an opportunity to work at the L1 price, if they agree for.
- Financial proposals will be opened only of such firms, which are found technically suitable.
- Other conditions, if any, may be declared at the time of opening of tender.
- Demand Draft of EMD amount and must be attached in the technical proposal.
- Conditional proposals will be rejected.
- Proposals submitted without required documents will be rejected.
- Any dispute will be settled only in consultation with Mission Director, BHDS, Patna.
- Firms must provide details of EPF, ESI and other taxes deposited along with proof to the Bihar Horticulture Development Society on quarterly basis. In the event of non-compliance of this condition by the firm, the bills submitted by the Firm will be withheld from the next month and penalty from performance security may be deducted for which the firm will be fully responsible.

5. Eligibility of Accountant: -

- The accountants must have valid M.Com degree and at least experience of 3 years in Government Sector/ PSU and Government related entities.
- At least three years' work experience in Accounting will be mandatory.
- Curriculum Vitae of all the accountant is mandatory (attested by CA) of Chartered Accountants Firm.

- III. Age Limit: A. Maximum age limit as on 01.03.2026 would be 55 years.
B. Minimum age Limit should be 21 years
C. 10 years of relaxation in age will be admissible to person with Benchmark Disability.

Note: Successful candidates shall serve as Accountant cum IT assistant at BHDS for a maximum period of 36 (thirty-six) months on the outsourced basis from the date of appointment. Renewal of contract would be based on performance evaluation.

The successful candidates can be posted anywhere in Bihar based on vacancy and requirement at the post. The candidates cannot claim for posting at a particular district in this regard.

The number of vacancies mentioned is tentative may change by 20% (increase or decrease) as per requirement.

- IV. The contract period will be for 3 years. The contract can be extended for a maximum of 2 years, one year at a time, if the work is satisfactory. Based on the performance, the BHDS reserves the right to increase the contract value up to 10% on initial contract value and decision of the BHDS in this regard shall be final and binding.
- VI. The accountants will work at district and Head Office as per the requirement of Bihar Horticulture Development Society. The accountant may be asked to shift to some other location within Bihar, in case it is required.
- VII. If the work of accountant(s) is/ are found unsatisfactory, the services of Chartered Accountant firm will be withdrawn without any notice. In case of any loss that might be caused to the BHDS due to lapse on the part of personnel deployed by CA Firm discharging their responsibilities, such loss shall be compensated by the contracting agency and in this connection, the BHDS shall have the right to deduct appropriate amount from the bill and performance security.
- VIII. In the event of person deputed by CA Firm being on leave/absent the CA Firm, shall ensure suitable alternative arrangement to make up for such absence.
- IX. The person deployed by CA Firm shall have required qualifications. In case of non-compliance/ non-performance of the service accordance to the terms of the contract, the BHDS shall be at liberty to make suitable deductions of (ranging from 2% to 10%) from the bill without prejudice to its right under any other provisions of the contract. Penalty up to 5% may also be imposed, if there are frequent changes of employees deployed at this office.
- X. CA Firms cannot replace the manpower without approval of Mission Director and should submit reason for change in manpower in writing. The full particulars of the personnel (Curriculum Vitae) to be deployed by the CA Firm shall be furnished to the BHDS, seven days in advance before they are proposed to be deployed in the BHDS.
- XI. Any increase in statutory taxes during the contract period will be borne by the BHDS.



Mission Director
State Horticulture Mission, Bihar, Patna

SCOPE OF WORK

The Accounting Services in general will include: Performing the routine accounting work, Directorate of Horticulture, Dept. Of Agriculture, Government of Bihar, and district offices in Software/Manual as per the general principal of accounting and the guidelines/instructions of Headquarters and taking time bound appropriate actions as per the Statutory requirements from time to time. The accounting Services also ensure that:

1. All transactions are kept in Software/ Manually and reports shall be generated on periodical intervals, month wise, year wise etc. and proper back up of records must be maintained.
2. Ledger Books of accounts shall be maintained and updated as per requirements.
3. Preparation of Bank Reconciliation Statement and to ensure that Bank Reconciliation Statement should not contain any long pending outstanding debit/credit entries.
4. Maintenance of Asset Register in prescribed formats. All additions of asset should be properly recorded and entries for dispose off condemned assets should be recorded in asset register.
5. Preparation of Cash and Bank Book based on Bank Statemen's, CFMS 2.0, SNA Sparsh and other financial instruments. Cash and Bank Book should be maintained on day-to-day basis. Cash and Bank Book should be balanced at the end of every month.
6. Maintaining Reconciliation of Funds provided by State and Central Government. Preparation of Scheme wise and Component wise Ledger w.r.t Fund Received, Expenditure incurred and Closing Balance.
7. Preparation of Statement of Expenditure and Utilization Certificate to be provided to State Government and Central Government.
8. Preparation of Receipt and Payment Account every quarter and for the year ended 31st March in the required format.
9. Assist in furnishing the documents required for Internal Audit, AG Audit and reply to all queries of Internal Audit, AG Audit, GST, Professional tax and Income Tax.
10. Regular follow up with districts with respect to Expenditure incurred by them against Grant released and preparation of Statement of Expenditure based on their records.
11. Compilation, filing of TDS return and technical resolution of all TDS matters, if any, including TDS related assessment both in case of receivable and payable, if any
12. Filing of GST returns and compilation of all the GST related matters with GST Authority.
13. Ensuring maintenance of proper accounting practices as per regulation of applicable policies and Standards in India.
14. Any other work assigned by higher authority relating to accounts/statutory requirements etc.



(Letter head of the proposer)

Name of Firm:

Address:

Phone No. /Mobile No.:

To,

The Mission Director,
State Horticulture Mission, Bihar
2nd floor, Krishi Bhawan,
Mithapur, Patna-800001

Sir,

Subject: **TECHNICAL PROPOSAL**

In accordance with the terms & conditions of the notice for Empanelment of Chartered Accountant Firms to provide accountants on contract basis for accounting and related work of Dept. Of Horticulture, Bihar Horticulture Development Society and affiliated offices.

I /We submit the **technical proposal** containing the following documents mentioned in checklist. (Please enclosed below documents Serially in proposal to be submitted)

Check List

Sl. No.	Activity	Remarks (Yes/No)
1.	Authority Letter (Annexure I)	
2	Information Sheet (Details of firm) (Annexure II)	
3	Details of Earnest Money along with Bank Draft (Annexure IIIA)	
4	Submission of Affidavit (Annexure IV)	
5	Financial Proposal – (Annexure V)	
6	Photocopy of ESI and EPF Certificate	
7	GST Registration Certificate (optional)	
8	Photocopy of Income tax return for FY 2022-23, 2023-24 and 2024-25 along with computation and PAN Card and self-attested	

	copies of Profit and Loss Account and Balance Sheet	
9	Firm Constitution Certificate	

Further, it is certified that the information furnished in this proposal documents is true and correct to the best of my/our knowledge & belief. I/we fully understand terms and conditions mentioned and undertake to abide by the terms & conditions and rules & regulations mentioned in the proposal document.

It is also certified that the proposer has never been blacklisted/debarred by Union or any State Government department or institute in any matter and the owners or partners/ directors have never been legally prosecuted & in any legal dispute with Union or any State Government department.

Signature of Authorized Signatory
Name
Designation

Seal of the firm

Dated.....



(Letter head of the bidder)
AUTHORITY LETTER

Mr./Ms./ M/s.

..... (Name & address with
mobile no. of Chartered Accountant) is working with/on behalf of our firm as our
Chartered Accountant for the State of Bihar.

He is authorized to submit, collect & correct all EOI/quotation/project
documents on behalf of the firm.

Signature of Authorized Signatory
Name

Designation

Seal of the firm

Dated.....



INFORMATION SHEET

(General Information to be supplied along with the Proposal)

S.No	Particulars	Particulars
1	Name of CA Firm	:
2	Firm Registration Number & date of registration	:
3	PAN Number of Firm	:
4	Address of Head Office of Firm	:
5	Address of CA Firm in the state of Bihar	:
6	Type of Firm (Proprietor/ Partner)	:
7	Name of Proprietor/ Main Partner(s)	:
8	Mobile Number	:
9	Email Id	:

10. Experience of Concurrent/ Internal Audit in Government Organization and accounting experience in Government Sector. Firm should attach Bills raised for each of the 3 years and its corresponding payment proof highlighted in the bank statement-

S.No.	Year	Name of Govt/ Non Govt Organization	Invoice Amount	Date of Invoice	Date of Receipt
1	FY 2022-23				
2	FY 2023-24				
3	FY 2024-25				

11. Turnover of last 3 years (Attach copy of Income Tax return along with computation and self-attested copies of Profit and Loss Account and Balance Sheet: -

- (i) FY 2022-23-
- (ii) FY -2023-24
- (iii) FY -2024-25

12. Details of Proprietor/ Partners

S.No.	Name of Partner/ Proprietor	Membership Number	Address	Mobile Number and Email Id
1				
2				
3				

Signature of Authorized Signatory
Name

Designation

Dated.....

Seal of the firm

DETAILS OF EARNEST MONEY

Earnest money as per details below is enclosed for the purpose for Empanelment of Chartered Accountant Firms to provide accountants on contract basis for accounting and related work of Bihar Horticulture Development Society and affiliated offices.

Bank Draft No.....
Name of the bank.....
Branch.....
Dated.....
Amount (In figures & words).....
.....

Signature of Authorized Signatory
Name

Designation

Seal of the firm

Dated.....



Annexure – IV

Submission of Affidavit (For Technical proposal)

(Through Notary Public on Non-Judicial stamp paper)

- Firm is not blacklisted in service from any office of the Central Government or any State Government and that the firm has not been punished by any court and no judicial suit is pending.

Signature of Authorized Signatory
Name

Designation

Seal of the firm
Dated.....



FINANCIAL PROPOSAL**Name of Firm:****Address:****Phone No. /Mobile No.:**

To,

The Mission Director,
State Horticulture Mission, Bihar
2nd Floor, Krishi Bhawan, Mithapur, Patna-800001

Sir,

I / we do hereby propose following price:

Accountant's proposed honorarium			EPF/EPS (Employer) @12% on Rs 15000(PF Ceiling) Rs.	ELDI (0.5% on PF and EPF Admin (0.5% of PF) Rs.	Medical Insurance (Group) Rs.	Service Charge (Max @3.85% on (3+4+5+6)) Rs.	Total Amount (3+4+5+6+7)	GST (18%of Total Amount)	Grand Total Amount (8+9)
Basic Remuneration (Rs.)	Other Allowance (Rs.)	Total amount Rs. (1+2)							
1	2	3	4	5	6	7	8	9	10

I/ we do understand that I will have to provide details of EPF, ESI and GST paid on quarterly basis along copies of return. In case any information is found wrong, action can be taken against me/ us.

Financial Proposal should not be part of Technical Bid Submission.

Financial Quote should strictly be filled in the BoQ (excel sheet format) of the Gem. Any scanned upload of financial format will cause rejection of financial format. Evaluation will be done on the basis of Excel Sheet uploaded in BOQ Section.

Signature of Authorized Signatory
Name

Designation

Seal of the firm

Dated.....



Schedule - 1

General instructions related to the procedure to be followed for selection and submission of tender by the service provider organization / chartered accountant firm for providing manpower in Bihar Horticulture Development Society.

Bihar Horticulture Development Society, Patna, under Directorate of Horticulture, Department of Agriculture, which operates various schemes of horticulture development is a registered society under the Societies Registration Act, 1880. Its headquarter is located in Patna and District Horticulture Development Committee has been constituted in all 38 districts of the state.

Services of qualified accountants will be obtained on contract through chartered accountant firm for the completion of accounting works in Bihar Horticulture Development Society.

Service Conditions for Accountant:

1. The person employed through the service provider Chartered Accountant Firm can be relieved in the event of any misconduct/ dereliction of duty/ incompetence / negligence / unsatisfactory work.
2. Accountant is required in the offices of Bihar Horticulture Development Society based on L1. The claim of any kind of government or permanent employment by the persons employed on the post of accountants through the service provider Chartered Accountant Firm will be invalid.

From the date of termination of services of the Chartered Accountant firm, the services of the accountants provided by them will also automatically be terminated from that date.

3. The contract will be of one year. If required by the society, the service of the organization doing satisfactory work can be renewed up to a maximum of 3 Years.
4. The persons to be employed will not have any right of Bihar Horticulture Development Society as any office or office bearer. Chartered Accountant Firm will enter into contract with Accountants and Chartered Accountant Firm will enter into agreement with Bihar Horticulture Development Society, Patna.
6. Under no circumstances the contractual service of the accountant shall be the basis for permanent employment in the society.
7. The Chartered Accountant Firm will be liable to take care of all statutory compliances like ESI, EPF and others as mandated by the Labor Resources Department and other central or state government departments. Bihar Horticulture Development Society is not responsible for such compliances.
8. The Chartered Accountant firm will be paid a fixed based on L1 per month per accountant (excluding GST). Apart from this, no other type of amount will be paid. The honorarium will be calculated on the basis of working days/absence report of the concerned accountant.

9. Conduct Certificate: -

It will be mandatory to obtain a Conduct Certificate from the local police station where he has resided for more than one year along with the police station of his ancestral residential address. A person named in a criminal case/ charge-sheeted person will not be eligible for this employment.

10. Selection Process: -

10.1 The verification of educational qualification will be done by the concerned institutions (institutions from which they have been qualified). Legal action will be taken if the certificate is found to be fake.

10.2 Age Limit: - The age of the candidate for employment will be as follows –

A	Maximum age limit as on 01.03.2026 would be 55 years.
B	Minimum age Limit should be 21 years
C	10 years of relaxation in age will be admissible to person with Benchmark Disability.

1. Age will be calculated as the cutoff date of 01.03.2026.

2. The basis of verification of age will be the certificate of matriculation.

Note: Successful candidates shall serve as Accountant cum IT assistant at BHDS for a maximum period of 36 (thirty-six) months on the outsourced basis from the date of appointment. Renewal of contract would be based on performance evaluation.

The successful candidates can be posted anywhere in Bihar based on vacancy and requirement at the post. The candidates cannot claim for posting at a particular district in this regard.

The number of vacancies mentioned is tentative may change by 20% (increase or decrease) as per requirement.

11. The Chartered accountant firm will provide the list of candidates to the society to work on contract on an average 2-3 times of each post to be employed. The interview will be conducted by the evaluation committee constituted under the chairmanship of the Mission Director, Bihar State Horticulture Mission or under the chairmanship of any officer authorized by him and the name will be recommended. The service of this recommended candidate will be provided by the Chartered Accountant firm to the society to work on contract.

12. The ideal roster of total 41 accountants would be as follows: -

Class	Inferential	Working	Empty
Scheduled Caste	$41 \times 16\% = 6.56$	0	7
Scheduled Tribe	$41 \times 01\% = 0.41$	0	0
Extremely Backward Class	$41 \times 18\% = 7.38$	0	8
Backward Class	$41 \times 12\% = 4.92$	0	5
Women from Backward Classes	$41 \times 03\% = 1.23$	0	1
Economically Weaker Section	$41 \times 10\% = 4.1$	0	4
Non Reserved Category	$41 - (21 + 4) = 16$	0	16

Grand Total		0	41
In the light of the above the roster points (1-41) are as follows:-			
Schedule Caste (7)	4,10,16,19,24,28,34 2 Post will be reserved for women under 35% horizontal women reservations.		
Schedule Tribe (0)			
Extremely Backward Class (8)	2,8,14,20,26,32,36,41 3 Post will be reserved for women under 35% horizontal women reservations.		
Backward Class(5)	6,12,22,30,38 2 Post will be reserved for women under 35% horizontal women reservations.		
Women from Backward Classes (1)	18		
Economically Weaker Section (4)	7,17,27,37 1 post will be reserved for women under 35% horizontal women reservations		
Non Reserved Category (17)	1,3,5,9,11,13,15,21,23,25,29,31,33,35,39,40 An additional 40 points reserved for scheduled castes have been made available for general category. 6 posts are reserved for women under 35% horizontal women reservations		

In the light of the Rights of persons with Disability Act 2016, by the resolution no 962 dated 22.01.2021 of the General Administrative Department, Bihar the following horizontal reservation will be payable to the candidates suffering from disabilities.

Roster Points	To Visual Disability	For Deaf and Dumb disability	To Mobile disability	Mental Disability	Total	Comment
1-41	1	0	0	0	1	Adjustment of the selected disabled candidates will be made against the last roster points used in respect of him/her in that transactions.

In the light of departmental circular number – 2526 dated 18.02.2016, 2 percent posts have been reserved for grandson/granddaughter of the freedom fighters of the state under horizontal reservation in the total number of posts will be 1 (One). (This will be applicable against the category to which the candidate belongs).

Only the native residents of the state will be eligible for reservation benefits.

Candidates of reserved category selected on the basis of merit will be counted in the non-reserved category.

