



सत्यमेव जयते

**THE
ASSAM SUBORDINATE ACCOUNTS SERVICE RULES ,
1963**

First Edition, 1963

**Issued by
The Finance Department of the Government of Assam**

**1963
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The 18th May 1963

No. FED. 19/60/1.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Assam is pleased to make the following Rules regulating recruitment and conditions of service of persons appointed to the Assam Subordinate Accounts Service.

PART I—GENERAL PROVISIONS

1. Short title and commencement —(1) These Rules may be called the Assam Subordinate Accounts Service Rules, 1963.

(2) They shall take effect from the date of this notification.

2. Definition.—In these Rules, unless there is anything repugnant in the subject or context—

- (a) "Appointing Authority"—means Director of Accounts ;
- (b) "Commission"—means the Assam Public Service Commission ;
- (c) "Constitution"—means the Constitution of India ;
- (d) "Government"—means the State Government of Assam ;
- (e) "Governor"—means the Governor of Assam ;
- (f) "Member"—means a member of the Assam Subordinate Accounts Service ;
- (g) "Scheduled Castes" or "Scheduled Tribes"—means Communities declared as such under Article 341 or 342 of the Constitution of India as the case may be ;
- (h) "Service"—means the Assam Subordinate Accounts Service ;
- (i) "University"—means a University established by an Act of the Central or State Legislature and includes any other University recognised by the Governor subject to such limitations or conditions as may be deemed necessary ;
- (j) "Year"—means a calendar year.

3. Constitution of the service and status.—(1) The Service shall consist of the following cadres—

- (i) Divisional Accountants ;
- (ii) Junior Divisional Accountants ; and
- (iii) Assistant Divisional Accountants.

(2) The members of the service shall belong to Class III Government Service.

4. Strength of the service.—The strength of each cadre of the service shall be such as may be determined by the Governor from time to time as shown in Schedule I:

Provided that Governor may hold in abeyance any post as and when considered necessary.

5. Method of recruitment.—Recruitment to the service shall be made in accordance with the rules hereafter.

6. Disqualification for appointment.—No person shall be qualified for appointment to the service—

(a) unless he is a citizen of India :

(b) if he has more than one wife living ;

Provided that the Governor may if he is satisfied that there are special grounds for doing so, exempt any person from the operation of clause (b) ; and

(c) if he attempts to enlist the support for his candidature directly or indirectly by any recommendation, either written or oral or by any other means.

7. Reservation for candidates belonging to Scheduled Castes/Tribes—In the case of direct recruitment there shall be a reservation of 5 per cent 10 per cent and 12 per cent of the vacancies in any cadre in favour of candidates belonging to the Scheduled Castes, Scheduled Tribes (Plains) and Scheduled Tribes (Hills) respectively :

Provided that when a sufficient number of qualified candidates belonging to any of the Scheduled Castes/Tribes is not available for filling all the vacancies reserved for that community or when the reservation contains a fraction such short-fall or fraction shall be carried over and added to the normal reservation in the next recruitment year in respect of that community and the current vacancies shall be filled by other qualified candidates :

Provided further that there shall be no carrying over of residual reservation beyond the next competitive examination.

8. Confirmation.—All confirmation of the members of the service shall be made on the basis of seniority subject to their services being satisfactory :

Provided that a member shall be confirmed only on his passing the prescribed Departmental Examination or on successful completion of Training as the case may be.

9. Gradation list.—There shall be prepared every year a gradation list consisting of the names of all members of the service arranged in the order of seniority in respect of each cadre and shall be published.

10. Pay.—(1) The appointment shall be made in the time scale of pay as may be prescribed by Governor from time to time as shown in Schedule II.

(2) The initial pay of a member shall be fixed at the minimum of the time scale unless under the Assam Fundamental Rules or under any other rules governing the fixation of pay for the time being in force, he is entitled to have his pay fixed at a higher stage in the time scale.

(3) The increments shall be governed by the Assam Fundamental Rules and Subsidiary Rules:

Provided that in cases where a Departmental Examination or Training has been prescribed, grant of increments shall be admissible only on passing the Departmental Examination or successful completion of the training as the case may be.

(4) If any increment is withheld on account of the failure of a member to pass the Departmental Examination or training the same shall be allowed to him from the first day of the month following that in which the Departmental Examination or in which the training was successfully completed, as the case may be was held and passed. The withholding of any increment on account of failure to pass the Departmental Examination or training shall not have cumulative effect.

11. Training.—(1) All persons directly recruited to the cadres of Divisional Accountants and Assistant Divisional Accountants may be required to undergo a course of training as may be prescribed from time to time.

(2) A member, on training, shall be liable to be discharged from the service:—

- (a) if he fails to make sufficient use of the opportunities given during the training or otherwise fails to give satisfaction during or at the end of the period of training.
- (b) if he fails to pass Departmental Examination unless the Appointing Authority permits him to sit for re-examination in the subject or subjects in which he failed.

12. Transfer.—A member of the Service shall be liable to be transferred anywhere within the State.

PRAT II—DIVISIONAL ACCOUNTANTS

13. Promotion through Departmental Examination.—Promotion shall be subject to the following reservations:—

- (1) Ordinarily, 75 per cent of the vacancies in a year of recruitment in the cadre of Divisional Accountants shall be filled by promotion of Junior Divisional Accountants who qualify in a Departmental Examination called the "Assam Subordinate Accounts Service (Promotion) Examination".

Explanation.—The calculation of 75 per cent of the vacancies shall be rounded off to the nearest digit subject to a minimum of one. When such a calculation is a compound fraction, the fraction shall be treated as one vacancy for direct recruitment.

Illustration.—(a) If the number of vacancy in a year is only one, it shall be filled by promotion.
(b) If total number of vacancies in a year is two, one shall be filled by promotion and the other by direct recruitment.

- (c) If total number of vacancies in a year is three, two shall be filled by promotion and one by direct recruitment.

(2) A Junior Divisional Accountant to be eligible for appearing in the said examination shall have to complete at least 3 years of service as Junior Divisional Accountant on the first day of the year of recruitment.

(3) The Assam Subordinate Account Service (Promotion) Examination shall be conducted by the Commission in accordance with the rules and syllabus as in Schedule III, and shall be held at such intervals as the Appointing Authority may, in consultation with the Commission, from time to time determine. A list of candidates who have qualified in the said examination shall be prepared by the Commission in order of merit and forward it to the Appointing Authority. Promotion shall be made from this list subject to the availability of vacancies.

14. Recruitment through Commission.—(1) A Competitive Examination called the Assam Subordinate Accounts Service (Recruitment) Examination in accordance with rules and syllabus as in Schedule III shall be held by the Commission for filling up 25 per cent of the vacancies in a year in the cadre of Divisional Accountant at such intervals as the Appointing Authority may in consultation with the Commission from time to time, determine.

(2) On the result of the competitive examination the Commission shall forward to the Appointing Authority a list of successful candidates in order of merit which shall be determined in accordance with aggregate marks obtained by each candidate. If two or more candidates obtain equal marks, the Commission may arrange their names in order of their relative merit which may be determined in accordance with general suitability of the candidates to the service.

15. Qualification for direct recruitment.—(1) A candidate for direct appointment to the cadre of Divisional Accountants shall not be less than 21 years and more than 35 years of age on the 1st day of January of the year in which recruitment is made with relaxation in the case of the candidates belonging to the special categories in accordance with general orders issued from time to time by the Governor:

Provided that in the case of Government servants the maximum age limit is relaxable upto 40 years inclusive of all age concession.

(2) The minimum educational qualification of a candidate shall be a degree in Arts, Science or Commerce of a University.

(3) A candidate shall possess adequate experience in dealing with financial matters and accounting work for at least three years.

(4) A candidate shall produce to the Appointing Authority certificate of good character from—

- (a) the Principal Academic or Administrative Officer of the University or College in which he last studied, and
- (b) two respectable persons (not related to the candidate) who are well acquainted with him.

(5) A candidate shall be—

- (a) of sound health, both mentally and physically and free from organic defects or bodily infirmities likely to interfere with efficient performance of his duties, and
- (b) required to undergo medical examination before appointment to the service.

16. Appointment.—(1) Subject to the provision of sub-rule (2), appointment to the cadre of Divisional Accountants shall be made in accordance with the order of preference determined by the Commission in the lists referred to in sub-rule (3) of Rule 13 and sub-rule (2) of Rule 14.

(2) The inclusion of a candidate's name in the lists shall confer no right to appointment unless the Appointing Authority is satisfied, after such enquiry as may be considered necessary, that the candidate is suitable for appointment to the service. The appointment will be further subject to the availability of vacancies.

(3) The list of departmental candidates for promotion to the cadre of Divisional Accountant under sub-rule (3) of Rule 13 and the list prepared under sub-rule (2) of Rule 14 shall remain valid for one year from the date of recommendation of the Commission.

(4) All appointments to this cadre shall be made by the Appointing Authority mentioned in clause (a) of Rule 2.

(5) A person directly recruited to the service shall join within 21 days from the date of issue of the order of appointment failing which and unless the appointing authority extends the period, which shall not, in all, exceeds three months, the appointment shall be cancelled.

17. Probation.—(1) The period of probation of a person directly recruited to the cadre shall be for two years:

Provided that the period of probation may for good and sufficient reasons be extended by the Appointing Authority for a further period not exceeding two years in an individual case.

(2) During the period of probation, a member shall be required to pass Departmental Examination called the Divisional Test Examination as per rules and syllabus given in Schedule III, if he has not already done so.

(3) A member, on probation, shall be liable to be discharged from the service—

- (a) if on any information received relating to his nationality, age, health, character and antecedents, the Appointing Authority is satisfied that the probationer is ineligible or otherwise unfit for being a member of the service, or
- (b) if he fails to comply with any of the provisions of these rules.

18. Seniority.—(1) The seniority of a member in the cadre of Divisional Accountants shall be determined according to the order of preference in the list referred to in sub-rule (3) of Rule 13 and/or sub-rule (2) of Rule 14 if direct recruit joins his appointment within 21 days of the issue of the order of appointment:

Provided that if a member is prevented from joining within this period by circumstances of a public nature or for reasons beyond his control the Government may extend it for a further period of 15 days. If a member fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.

(2) A member appointed by promotion shall be senior to a member appointed through competitive examination in the same batch.

(3) If the confirmation of a member is delayed beyond two years of probation on account of his failure to qualify for confirmation, he shall lose his position in the order of seniority *vis a-vis* such of his juniors as may be confirmed earlier. On confirmation his original position shall be restored.

(4) Where a cadre consists of both permanent and temporary posts the order of seniority shall be maintained in placing a member against a permanent post and no temporary post shall be made permanent in such a way as to adversely affect the seniority of a member fixed in accordance with this Rule.

Part III—Junior Divisional Accountant

19. Appointment by promotion.—(1) All vacancies in the cadre of Junior Divisional Accountants shall be filled by promotion from Assistant Divisional Accountants according to seniority determined under Rule 25:

Provided that an Assistant Divisional Accountant shall for promotion satisfy the following conditions—

- (a) that he has successfully completed the training as provided under Rule 11, and
- (b) that his work and conduct is satisfactory.

20. Appointment.—All appointments to this cadre shall be made by the Appointing Authority mentioned in clause (a) of Rule 2.

21. Seniority.—The *inter-se* seniority of Junior Divisional Accountants will be according to their *inter-se* seniority as Assistant Divisional Accountants.

Part IV—Assistant Divisional Accountants

22. Recruitment through Commission.—(1) Recruitment to the cadre of Assistant Divisional Accountants shall be made through the Commission at such intervals at the Appointing Authority may, in consultation with the Commission, from time to time, determine.

(2) The Commission shall recommend to the Appointing Authority a list of candidates eligible for appointment to the cadre of Assistant Divisional Accountants in order of preference which shall be determined by the Commission in accordance with general suitability of the candidates to the posts.

23. Qualification.—(1) A candidate for the post of Assistant Divisional Accountant shall not be less than 21 years and more than 25 years of age on the 1st day of January of the year in which the recruitment is made with relaxation in the case of candidates belonging to the special categories in accordance with general orders issued from time to time by the Governor.

Provided that in the case of Government servants the maximum age limit is relaxable upto 30 years inclusive of all concessions.

(2) The minimum educational qualifications of the candidates shall be a degree in Arts, Science or Commerce of a University.

(3) A candidate shall produce to the Commission certificates of good character from—

(a) The Principal Academic or Administrative Officer of the University or College in which he last studied, and

(b) two respectable persons (not related to the candidate) who are well acquainted with him

(4) A candidate shall be—

(a) of sound health, both mentally and physically and free from organic defects or bodily infirmities likely to interfere with efficient performance of his duties, and

(b) required to undergo medical examination before appointment to the service.

24. Appointment.—(1) Subject to the provision of sub-rule (2) appointment to the cadre of Assistant Divisional Accountants shall be made in accordance with the order of preference determined by the Commission in the list and forwarded to the Appointing Authority.

(2) The inclusion of a candidate's name in a list shall confer no right to appointment unless the Appointing Authority is satisfied, after such enquiry as may be considered necessary, that the candidate is suitable for appointment to the service. The appointment will be further subject to the availability of vacancies.

(3) Appointments to this cadre shall be made by the Appointing Authority mentioned in clause (a) of Rule 2.

(4) A person directly recruited to the service shall join within 21 days of the date of issue of the order of appointment failing which and unless the Appointing Authority extends the period, which shall not, in all, exceeds three months, the appointment shall be cancelled.

25. **Seniority.**—(1) The seniority in the cadre of Assistant Divisional Accountants shall be determined according to the order of preference in the list referred to in sub rule (2) of Rule 22 if a direct recruit joins his appointment within 21 days of the issue of the order of appointment:

Provided that if a person is prevented from joining within the period of 21 days of the issue of the order of appointment by circumstances of public nature or for reason beyond his control, the appointing Authority may extend it for a further period of 15 days. If a person fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.

(2) Where a cadre consists of both permanent and temporary posts, the order of seniority shall be maintained in placing a member against a permanent post and no temporary post shall be made permanent in such a way as to adversely affect the seniority of a member fixed in accordance with this Rule.

Part V—Miscellaneous

26. **Miscellaneous**—Except as provided in these Rules all matters relating to pay, allowances, leave, pension, discipline and other conditions of service shall be regulated by the general rules framed under Article 309 or continued to be in force under Article 313 of the Constitution.

27. **Relaxation.**—Where the Governor is satisfied that the operation of any of these rules causes hardship in any particular case, he may order to dispense with or relax the requirement of that rule to such extent and subject to such conditions as he may consider necessary for dealing with the case in a just and equitable manner:

Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided by any of these rules.

28. **Interpretation.**—If any question arises relating to the interpretation of these Rules, it shall be referred to the Government, whose decision thereon shall be final.

29. **Validation.**—Nothing in these Rules shall be construed as affecting or invalidating any appointments already made or orders issued from time to time in connection therewith and that all such appointments and Orders shall continue to be in force and shall be deemed to have been made or issued under the appropriate provisions of these Rules.

SCHEDULE I

Rule 4

Strength of the Service

Cadre	Permanent	Temporary	Total
1. Divisional Accountant ...	47	45	92
2. Junior Divisional Accountant ...	35	27	62
3. Assistant Divisional Accountant ...	68	99	167

SCHEDULE II

(See Rule 10)

(i) Divisional Accountant ...	Rs. 175—15—250—(E.B.)—15—340 —(E.B.)—15—430—20—450.
(ii) Junior Divisional Accountant ...	Rs. 150—7½—180—9—270—(E.B.)— 10—300.
(iii) Assistant Divisional Accountant.	Rs. 125—7½—155—9—245—(E.B.)— 10—245.

SCHEDULE III

(See Rule 13)

**Rules and Syllabus for the Assam Subordinate Accounts Service
(Promotion) Examination.**

Subject	Time	Maximum marks	Maximum marks required for passing	Percentage of exemption marks
1. Arithmetic and Mensuration (Elementary but practical).	3 hrs.	100	40 per cent	45 per cent.
2. Elementary Book-keeping	3 "	100	40 "	50 "
3. Public Works Accounts and Procedure.	3 "	100	40 "	50 "
4. Viva Voce on (3) above ...	1½ "	100	40 "	50 "
5. General Accounts-Treasury and Financial Rules (both Central and State) F.Rs. and S Rs. (State) and Pension portion of C.S.Rs.	3 "	100	40 "	50 "
Aggregate		500	45 per cent.	

No book will be supplied for any paper. Any candidate failing an Examination but securing exemption marks in a subject will not be required to appear again in that subject. Papers 3 and 4 should be treated as separate subjects or in other words only a candidate who obtains 50 per cent marks or above in each of these papers will be come eligible for exemption.

2. The syllabus of the subjects 1 to 5 will be as follows:—

(i) **Arithmetic and Mensuration.**—The standard for this will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian School and Colleges, Part I" by Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.

(ii) **Elementary Book-Keeping.**—The paper in this subject will be of a fairly elementary character. The "Students complete Commercial Book-keeping, Accounting and Banking" by Arthur Fieldhouse has been prescribed as the Text-Book for the paper on this subject, but it should be supplemented by a knowledge of the following chapters in "Advanced Accounts" by R. N. Carter (Third Edition, Revised, 1949).

Chapter I.—Book-keeping upto the Trial Balance.

Chapter II.—Trading and Profit and Loss Account and Balance Sheet.

Chapter V.—Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

Chapter VI.—Bills of Exchange, Promissory Notes, Cheques.

Chapter IX.—Self-Balancing Ledgers.

Chapter X.—Capital and Revenue Accounts, Receipts and Payments Accounts, Income and Expenditure Accounts.

Chapter XVI.—Manufacturing and Working Accounts and Cost Book Mining Company.

Chapter XVII.—Cost Accounts.

Chapter XVIII.—Double Accounts System.

Note.—If there is any change in the subjects of these Chapters in the subsequent editions of 'Carter' candidates should read the corresponding chapters in the latter edition.

(iii) **P. W. Accounts and Procedure (Written).**—The paper in the subject will be to test the Candidates' knowledge of the rules and procedure connected with (1) the preparation and examination of initial Accounts, Stock and tools and plant returns, Contractor's bill and other bills and vouchers and (2) the classification and compilation of divisional accounts.

(iv) **P. W. Accounts and Procedure (viva-voce).**—This is intended to test whether the candidate can promptly give to the Executive Officers of Public Works Department appropriate advice in matters concerning the accounts of divisional and sub-divisional offices.

(v) This will comprise of simple questions of general nature from the following :—

Account Code. Volume I,

Assam Financial Rules,

State Treasury Rules and S. Os thereunder,

State Fundamental Rules and

Assam Pension Manual,

RULES AND SYLLABUS FOR THE ASSAM SUBORDINATE ACCOUNTS SERVICE (RECRUITMENT) EXAMINATION

(See Rule 14)

Subject	Time	Maximum marks	Percentage of pass marks
1. Essay or Precis and Draft ..	2½ hours ..	100	40 per cent.
2. Elementary Book-keeping ...	3 hours ...	100	40 per cent.
3. Arithmetic and Mensuration (Elementary but practical).	3 hours ..	100	50 per cent.
Aggregate	...	300	45 per cent.

The syllabus of the Examination will be as follows:—

(i) **Essay or Precis and Draft.**—The standard will be similar to that of the Essay and Precis for a degree examination.

(ii) **Elementary Book-keeping.**—The paper in this subject will be of fairly elementary character. The "Students complete Commercial Book-keeping, Accounting and Banking" by Arthur Fieldhouse has been prescribed as the text book for the paper on this subject, but it should be supplemented by a knowledge of the following chapters in 'Advanced Accounts' by R. N. Carter [Third Edition (Revised,) 1949].

Chapter I.—Book keeping upto the Trial Balance.

Chapter II.—Trading and Profit and Loss Account and Balance Sheet.

Chapter V.—Depreciation, Sinking Funds Reserves, Reserve Funds, Secret Reserves.

Chapter VI.—Bills of Exchange, Promissory Notes, Cheques.

Chapter IX.—Self-Balancing Ledgers.

Chapter X.—Capital and Revenue Account, Receipts and Payments Accounts, Income and Expenditure Account.

Chapter XVI.—Manufacturing and Working Accounts and Cost Book Mining Company

Chapter XVII.—Cost Accounts.

Chapter XVIII.—Double Account System.

Note.—If there is any change in the subjects of these Chapters in the subsequent editions of 'Carter' candidates should read the corresponding Chapters in the latter edition.

(iii) **Arithmetic and Mensuration.**—The standard for this will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian Schools and Colleges, Part-I" by Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.

RULES AND SYLLABUS FOR THE DIVISIONAL TEST EXAMINATION

Rule 17 (2)

Subject	Time	Maximum Marks	Minimum marks required for passing	Percentage of exemption marks
(1) Public Works Accounts and Procedure.	3 hours	150	40 per cent	50 per cent.
(2) <i>Viva Voce</i> on (1) above.	1½ hours	150	40 per cent	50 per cent.
(3) General Accounts Treasury and Financial Rules (both Central and State), F. Rs and S. Rs (State) and Pension portion of C. S. Rs.	3 hours	150	40 per cent	50 per cent.

2. No book will be supplied for any paper. Any candidate failing in the Examination but securing exemption marks in a subject will not be required to appear again in that subject. Papers 1 and 2 should be treated as separate subjects or in other words only candidate who obtains 50 per cent marks or above in each of these papers will become eligible for exemption.

(1) **P. W. Accounts and Procedure (Written).**—The paper in this subjection will be to test the candidates' knowledge of the rules and process connected with (1) the preparation and examination of Initial Accounts Stock and tools and plant returns, Contractor's bill and other bills and vouchers and (2) the classification and compilation of Divisional Accounts.

(2) **P. W. Accounts and Procedure (*viva voce*).**—This is intended to show whether the candidate can promptly give to the Executive Officers of Public Works Department appropriate advice in matters concerning the accounts and financial arrangements of Divisional and Subdivisional offices.

(3) This will comprise of simple questions of general nature from the following.—

Account Code, Volume I,
Assam Financial Rules,
State Treasury Rules and Subsidiary Orders, thereunder,
State Fundamental Rules and
Assam Pension Manual.

K. G. R. IYER,
Secretary to the Govt. of Assam,
Finance Department.

GOVERNMENT OF ASSAM
FINANCE ESTABLISHMENT(B) DEPARTMENT

Dated Dispur, the 25th March '91

NO.FEB.130/86/165 : In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Subordinate Accounts Service Rules, 1963, herewinafter referred to as the Principal Rules, namely :-

Short title
and commence-
ment .

1.(1) These Rules may be called the Assam Subordinate Accounts Service (Amendment) Rules, 1990.

(2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of
Rule 1.

2. In the Principal Rules, in rule 1, for sub-rule(1), the following shall be substituted, namely:-

"(1) These Rules may be called the Assam Accounts Service Rules, 1963."

Omission of
the word
"Subordinate"

3. In the Principal Rules, the word "Subordinate" wherever it occurs, shall be omitted.

Amendment of
Rule 2.

4. In the Principal Rules, in rule 2,

(i) for clause (a), the following clause shall be substituted, namely :-

"(a) Appointing Authority" means the Governor of Assam for the Gazetted Cadre of "Accounts Officer" and the Director of Accounts & Treasuries, Assam, for the Non-Gazetted cadres of "Deputy Accounts Officer and "Assistant Accounts Officer"

(ii) for clause (h), the following clause shall be substituted, namely :-

"(h) "Service" means the Assam Accounts Service."

(iii) for clause (k), the following clause shall be substituted, namely :-

"(k) "Selection Board" means Board constituted under sub-rule(2) of rule 19."

Amendment of
rule 3.

5. In the Principal Rule, for rule 3, the following shall be substituted, namely :-

"(3) Constitution of the Service and Status."

(1) The service shall consist of the following cadres :-

(a) Accounts Officer ;

(b) Deputy Accounts Officer ;

(c) Assistant Accounts Officer ;

(2)

(2) The members of the service in the cadre of Accounts Officer shall belong to Class-II Government Service.

(3) The members of the service in the cadre of Deputy Accounts Officer and Assistant Accounts Officer shall belong to Class-III Government Service.

Amendment of rule 7.

6. In the Principal Rule, for rule 7, the following shall be substituted, namely :-

"(a) in all cases of appointment by direct recruitment as well as by promotion, there shall be reservation in cadre of candidates belonging to the members of the Scheduled Caste and Scheduled Tribes as per the provision of the Assam Scheduled Caste and Scheduled Tribes (Reservation of vacancies of Service and posts) Act, 1978 and Rules framed thereunder. There shall also be reservation for the candidates belonging to Other Backward Classes including More Other Backward Classes as per Government instruction contained in O.M. No. ABP.338/83/14, dated 4.1.84 for direct recruitment only. General Orders in respect of reservation of favour of other categories of candidates, as may be in force for the timebeing, shall be followed."

Substitution of rule 13.

7. In the Principal Rule, for rule 13, the following shall be substituted, namely :-

"13, promotion through Departmental Examination. Promotion shall be subject to the following reservations :-

(1) Ordinarily, 75% of the vacancies in a year of recruitment in the cadre of Accounts Officer shall be filled up by promotion of Deputy Accounts Officer, who qualify in a Departmental Examination called the "Assam Accounts Service (Promotion) Examination."

(2) An Assistant Accounts Officer who has rendered at least one year of service and passed the prescribed examination on completion of training shall be qualified for promotion to the post of Deputy Accounts Officer.

A Deputy Accounts Officer or an Assistant Accounts Officer who has rendered at least five years of service in the respective cadre on both combined,

(*)

on completion of training shall qualify in a Departmental Examination for promotion to the post of Accounts Officer.

Examination:- The calculation of 75 percent of the vacancies shall be rounded off to the nearest digit subject to a minimum of one. When such calculation is a compound fraction, the fraction shall be treated as one vacancy for direct recruitment.

Illustration:- (a) If the number of vacancy in a year is only one, it shall be filled by promotion.
(b) If total number of vacancies in a year is two one shall be filled up by promotion and the other by direct recruitment.

3. The Assam Accounts Service (Promotion) Examination shall be conducted by the Commission in accordance with the Rules and syllabus as in schedule-III and shall be held at such intervals as the Appointing Authority may, in consultation with the Commission, from time to time determine. A list of candidates who have qualified in the said examination shall be prepared by the Commission in order of merit and forward it to the Appointing Authority, Promotion shall be made from the list subject to the availability to vacancies."

Amendment
Rule

8. In the Principal Rules, in rule 19 after sub-rule(1), the following shall be inserted as sub-rule(2), namely :-

"(2) The Selection Board for considering promotion shall be constituted with the following members, namely :-

- (a) Secretary, Finance or his - Chairman nominee
- (b) Director of Accounts and - Member-Secretary Treasuries.
- (c) Finance & Accounts Officer- Member office of the Director of Accounts & Treasuries.

Amendment
Rule 22

9. In the Principal Rules, for the existing provisions of rule 22, the following shall be substituted, namely :-

"22. Recruitment through Commission :-

(1) Recruitment to 75% of vacancy in a year of recruitment in the cadre of Assistant Accounts Officer shall be made through the Commission at

P.T.O. 4.

(4)

such intervals as the Appointing Authority may, in consultation with the Commission from time to time determine and in accordance with rules and syllabus prescribed in Schedule-IV.

(2) The Commission shall recommend to the Appointing Authority a list of candidates eligible for appointment to the cadre of Assistant Accounts Officer in order of preference.

* (3) 25% of the total vacancies in the year of recruitment in the cadre of Assistant Accounts Officer shall be kept reserved for recruitment from the Ministerial Staff, Viz, Upper Division Assistants and Lower Division Assistants of the Heads of Departments, Upper Division Assistant and Lower Division Assistants of different District Offices and Senior Accounts Assistants and Junior Accounts Assistants working in the Treasuries and Sub-Treasuries. Such recruitment shall be made by the Commission through a written examination at such intervals as the Appointing Authority may determine in consultation with the Commission, in accordance with the rules and syllabus prescribed in Schedule-V in these rules.

(a) The minimum educational qualification for the Departmental candidates, shall be a Degree in Arts, Science or Commerce and the upper age limit shall be 40 years on the first January of the the year of recruitment.

(b) For being eligible for selection as departmental candidates, the candidates shall be required to render at least 10 years of service in the cadre mentioned here in above and have minimum Accountw experience of 3 years in the offices mentioned above.

(c) The Assistant Accounts Officer who are recruited in the manner prescribed above, shall also have to undergo a course of training and pass the Departmental Examination as mentioned in rule 11."

Amendment 10. In the Principal Rules, in rule 23.
of rule 23.

(i) for the words and figures "25 years" and "30 years," appearing in sub-rule (1) and the proviso, the words and figures "30 years" and "40 years" respectively shall be substituted;

- (ii) for the words "Selection Board" appearing in sub-rule (3), the word "Commission" shall be substituted.

Amendment of rule 24. 11. In the Principal Rules, in rule 24, in sub-rule (1), :-
 (i) for the words "Selection Board" the word "Commission" shall be substituted ;
 (ii) for the word and figure "21 days" the word and figure "15 days" shall be substituted ;

Amendment of rule 16, 18, and 25. 12. In the Principal Rules, in sub-rule(5) of rule 16, in sub-rule(1) of rule 18, and in sub-rule(I) of rule 25 for the word and figure "21 days", the word and figure "15 days" shall be substituted,

Amendment of Schedule-I, II & III 13. In the Principal Rules, in Schedules I, II & III, the words "Divisional Accountant", "Junior Divisional Accountant" and "Assistant Divisional Accountant" wherever they occur, the words, "Accounts Officer", "Deputy Accounts Officer" and "Assistant Accounts Officer" shall be substituted.

Amendment of Schedule IV. 14. In the Principal Rules, in Schedule-IV,
 (i) in the begining, for the words "Assistant Divisional Accountants", the words, "Assistant Accounts Officer" shall be substituted ;
 (ii) after the existing provision, the following shall be inserted, namely :-
 "4. For viva voce test there will be a total marks of 50".

Insertion of schedule V. 15. In the Principal Rules, after schedule IV, the following shall be inserted as schedule V, namely :-

SCHEDULE-V

Rules and syllabus for Assam Accounts Service
 (Recruitment Examination of Assistant
 Accounts Officer under 25% quota)

See Rule 22(3)

Subject	Time	Maximum Marks	Pass Marks.
1. General English	3Hrs.	100	40 percent
2. Arithmetic	3Hrs.	100	40 percent
3. General Accounts Procedures.	3Hrs.	100	40 Percent

Contd...

(6)

4. For Fiva-voce test there will be a total marks of 50.

The syllabus of the examination will be as follows :-

1. The General English :- The paper will comprise, Essay, Precis & drafting and Grammer of the Degree standard.
2. Arithmetic :- The standard for this paper will be the same as prescribed for the High School Leaving Certificate Examination.
3. General Accounts and Procedures :- This paper will comprise the Assam Financial Rules, the Assam Treasury Rules and S.O. thereunder and the Assam Contingency Mannual.

Details syllabus for paper 3 are as follows :-

- (a) Assam Financial Rules - Chapters II, III, IV, V
- (b) Assam Treasury Rules - Section V, VI, VII & S.O. thereunder
- (c) Assam Contingency Mannual - The whole book.

Sd/-S. Kabilan,
Commissioner & Sécretary to Govt.
Finance Department

Memo No. FEB. 136/86/165-A Dated Dispur, the 25th March/91.

Copy forwarded to :-

1. Secretary, Assam Public Service Commission, Brangagar, Guwahati-5 with reference to his letter No. 54PSC/RR/3/87-88 dtd. 4.9.89.
2. Legislative Department with reference to their consulted U/O. No. 118/90 dtd. 3.7.90.
3. Personnel (B) Department with reference to their U/O. No. 582/89 dtd. 10.1.90
4. The Director of Accounts & Treasuries, Assam, Guwahati-5
5. The Publisher, Assam Govt. Press, Bamunimaidan, Guwahati-21 for publication in the Assam Gazette and supplying this Deptt. with 500 copies of the same.

By order etc.,

Under Secy. to the Govt. of Assam
Finance Estt. (B) Deptt.

RH
25/3/91

২য় খণ্ড (ক)

PART II (A)

অসম চৰকাৰ

GOVERNMENT OF ASSAM

ৰাজ্যপালৰ প্ৰদত্ত আদেশ

ORDERS BY THE GOVERNOR

The 26th December, 2002

No. FEB. 130/86/281—In exercise of the powers conferred by the proviso to Article 309 of the constitution of India, the Governor of Assam is pleased to make the following Rules further to amend the Assam Accounts Service Rules, 1963, here in after referred to as the principal rules in the manner herein after appearing, namely :—

SHORT TITLE AND COMMENCEMENT

1. (1) * These rules may be called the Assam Accounts Service (Amendment) Rules, 2002.

(2) They shall come into force on the date of their publication in the official Gazette.

AMENDMENT OF RULE 2

2. In the Principal rules in rule 2, for clause (a) the following shall be substituted, namely :—

(a) "Appointing Authority" means the Governor of Assam in respect of Gazetted cadre of Assistant Director of Accounts and "Accounts Officer" and the Director of Accounts and Treasuries for the Gazetted cadre of "Deputy Accounts Officer" and Non-Gazetted cadre of "Assistant Accounts Officer".

AMENDMENT OF RULE 3.

3. In the principal rules, for rule 3 the following shall be substituted, namely :—

“3. Constitution of service and status—

(1) The service shall consist of the following cadres—

(a) Assistant Director of Accounts. — 3 (v)

(b) Accounts Officer. — 275

(c) Deputy Accounts Officer. — 4

(d) Assistant Accounts Officer. —

(2) The members of the service in the cadre of Assistant Director of Accounts shall belong to Class-I Government Service.

✓ (3) The member of the service in the cadre of Accounts Officer shall belong to Class-II (Grade-II) Government service.

✓ (4) The member of the service in the cadre of Deputy Accounts Officer shall belong to Class-II (Grade-III) Government Service.

(5) The member of the service in the cadre of Assistant Accounts Officer shall belong to Class-III (Grade-III) Government Service.

AMENDMENT OF RULE 13

4. In the principal rules, for rule 13, the following shall be substituted, namely :—

“(13) promotion through Departmental Examination :—

Promotion shall be subject to the following manner :—

(1) All vacancies in a year of recruitment in the cadre of Accounts Officer shall be filled up by promotion of Assistant Accounts Officer and Deputy Accounts Officer who qualify in a competitive Departmental

Examination called the Assam Accounts Service (Promotion) Examination.

(2) An Assistant Accounts Officer who has rendered at least one year of service and passed the prescribed examination on completion of training shall be qualified for promotion to the post of Deputy Accounts Officer provided there is a vacant post of Deputy Accounts Officer.

(3) A Deputy Accounts Officer or an Assistant Accounts Officer who has rendered at least two years of service combined in two cadres of Assistant Accounts Officer and Deputy Accounts Officer and has completed training, shall qualify in a Departmental Examination for promotion to the post of Accounts Officer.

(3) The Assam Accounts Service (Promotion) Examination shall be conducted by the Commissioner in accordance with the Rules and Syllabus as in Schedule-III and shall be held in every year or at such intervals as the Appointing Authority may, in consultation with the Commission, from time to time determine. A list of candidates who have qualified in the said Examination shall be prepared by the Commission in order of merit and forward it to the Appointing Authority. Promotion shall be made from the list.

AMENDMENT OF RULE 14

5. In the principal rules, for rule 14, the following shall be substituted, namely :--

"14. Appointment -- (1) Subject to the provision of Sub-rule (2), appointment to the cadre of Accounts Officer shall be made in accordance with the preference determined by the Commission in the lists referred to Sub-rule (3) of rule 13.

(2) The inclusion of a candidate's name in the lists shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry as may be considered necessary, that the candidate is

suitable for appointment to the service. The Appointment will be further subject to the availability of vacancies.

- (3) The list of departmental candidates for promotion to the cadre of Accounts Officer under sub-rule (3) of rule 13 shall remain valid till it is completely exhausted;

(4) In the event of Commission recommending sufficient number of candidates more than requirement, the Appointing Authority shall, in consultation with the Commission, repeat the procedure as mentioned under sub-rule (3) of rule 13 for recommending a subsequent list even if the earlier lists are not exhausted.

Provided that the Appointing Authority shall not make appointment to any candidate from the subsequent lists until all the candidates of earlier lists eligible for Appointment have been offered appointment.

(5) A person shall join within 15 days from date of receipt of the order of appointment or of promotion, failing which the appointment shall be cancelled unless the appointing authority extends the period which shall not, in all exceed three months".

AMENDMENT OF RULE 15

6 In the principal rules, for rule 15, the following shall be substituted, namely :-

"15 Promotion through Departmental Selection Board:- Appointment in the cadre of Assistant Director of Accounts shall be in manner prescribed here in after.

- (1) All vacancies in year of recruitment in the cadre of Assistant Director of Accounts shall be filled up by promotion of Accounts Officer through a Departmental Selection Board.

(2) Before the end of the year the Appointing Authority shall make an assesment by the vacancies/likely vacancies to be filled up by promotion in the cadre of assistant Director of Accounts.

(3) The Appointing Authority shall then furnish to the Board the following documents and information with regard to as many Officers in order of seniority as eligible for promotion subject to maximum of four times the actual number of vacancies.

- (a) The information about the number of vacancies ;
- (b) The list of Officers in order of seniority in the cadre of Accounts Officer ;
- (c) Character rolls and personal files of the Officers listed ;
- (d) Details about reservation including carry forward vacancies as admissible under the provision of Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and posts) Act, 1978 and the Rules framed thereunder.
- (e) Any other documents and information as may be considered necessary by the Board.

(4) A Member of the Service in the cadre of Accounts Officer shall be eligible for promotion to the cadre of Assistant Director of Accounts on completion of minimum of 10 (ten) years of service in the cadre of Accounts Officer and who has attained 40 years of age on the first day of January of the year in which the promotion is considered and the Governor is satisfied about his ability, integrity and character.

(5) The Selection shall be made on the basis of merit with due regard to seniority.

(6) The Board, after examination of the documents and information furnished by the Appointing Authority shall recommend to the Appointing Authority a list of officers about double the number of vacancies/probable number of vacancies in order of preference, found eligible for promotion.

Provided, that in every case where a Junior Officer gets preference over a Senior Officer in the Select List the Board shall record in writing the reason for giving such Preference.

(7) The inclusion of a candidate's name in the Select List shall confer no right to promotion unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that a candidate is suitable for promotion.

(8) The Select List shall remain valid for 12 (twelve) Calendar month from the date of approval by the Appointing Authority.

(9) The promotion shall be in accordance, with the list finally approved."

AMENDMENT OF RULE 16

7. In the principal rules, for rule 16, the following shall be substituted, namely:— "16, (1) No person shall be appointed to the service—

(a) unless he is a Citizen of India ; and

(b) if he has more than one wife living or in case of a female candidate who has married a person who has one wife living, provided that Governor may, if he is satisfied that there are special grounds for doing so may exempt any person from the operation of this clause.

(c) No person who attempts to enlist support for his candidature directly or indirectly by any recommendation, either written or oral or by any means, shall be appointed to the service.

(2) A person on promotion shall join within 15 days from the date of receipt of the order of appointment failing which the appointment shall be cancelled unless the Governor extends the period, which shall not, in all exceed three months.

(3) A member of the service shall be required to undergo such training and pass such departmental examinations as the Government may prescribe."

AMENDMENT OF RULE 17

8. In the Principal Rules, for rule 17, the following shall be substituted, namely:— "17 (1) subject to availability of a permanent vacancy in the respective cadre, a member shall be placed, according to seniority on probation against the permanent vacancy for a period of two years before he is confirmed against the permanent vacancy".

Provided that the period of probation may for good and sufficient reasons be extended by the Appointing Authority for any specified period, not exceeding a period of two years :

Provided further that the period of probation may be curtailed or dispensed with in any case for good and sufficient reasons by the Appointing Authority.

- (2) A member of the service placed on probation under sub-rule (1) shall be confirmed against the permanent vacancy subject to the following conditions :-
 - (a) He has completed the period of probation to the satisfaction of the Appointing Authority in accordance with sub-rule (1).
 - (b) He has successfully undergone the training and passed the departmental examination, if any prescribed by Government.
- (3) If confirmation of a member is delayed on account of his failure to qualify for such confirmation, he shall lose his position in order of seniority vis-a-vis such of his juniors as might be confirmed earlier than he. His seniority shall, however, be restored on his confirmation subsequently."

AMENDMENT OF RULE 18

9. In the Principal Rules, for rule 18, the following shall be substituted, namely :-

"18, Seniority, - (1) The Seniority of a member in the cadre of Accounts Officer appointed by promotion shall be determined according to the order of preference in the list referred to in sub-rule (3) of rule 18, if he joins the appointment within 15 days from the date of receipt of the order or within the extended period as mentioned in rule 14 (5).

- (2) If a member fails to join the appointment within the initial 15 days of receipt of the order or within the extended period as mentioned in rule 14 (5) but joins later, his/her seniority shall be determined in accordance with the date of joining."

AMENDMENT OF RULE 19.—

10. In the principal Rules, in rule 19, after sub-rule (2), the following shall be inserted as sub-rule (3), namely :—
“(3) All vacancies in the Cadre of Assistant Director of Accounts shall be filled up by promotion from the Accounts officers as determined in accordance with rules 15 and 16.

The Selection Board for considering promotion shall be constituted with the following members. namely :—

- (i) The Commissioner/Secretary to the Govt. of Assam, Finance Department. Chairman
- (ii) The Secretary to the Govt. of Assam Personnel Department or his nominee not below the rank of Deputy Secretary Member.
- (iii) The Director of Accounts and Treasuries, Assam. Member.
- (iv) One Hon'ble member of the Assam Public Service Commission as nominated by Hon'ble Chairman, Assam Public Service Commission. Member.
- (v) The Deputy Secretary, /Under Secretary to the Govt. of Assam, Finance (Estt.B) Department. Member-Secretary.

AMENDMENT OF SCHEDULE I & II.—

11. In the principal rules, for existing Schedule I & II the following shall be substituted namely :—

“Schedule-I
(See Rule 4)

STRENGTH OF THE SERVICES

Sl. No.	Cadre	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)
1	Assistant Director of Account,	Nil	3	3
2	Account Officer	47	228	275
3	Deputy Accounts Officer.	118	309	427 ✓
4	Assistant Accounts Officer.	66	404	470

SCHEDULE II

(See Rule 10)

(i) Assistant Director of Accounts.	Rs. 5725-175-6600-250-7350- EB-250-8100-325-11025- 400-11,825/-
(ii) Accounts Officer.	Rs. 4960-120-5200-175-6250- EB-175-6600-250-8100- 325-10,050.
(iii) Deputy Accounts Officer.	Rs. 3760-90-4480-120-4960- EB-120-5200-175-6600- 250-8100-325-9400.
(iv) Assistant Accounts Officer.	Rs. 3580-90-4480-120-4720- EB-120-5200-175-6600- 250-8100-325-8750.

AMENDMENT OF SCHEDULE III

12. In the principal Rules, for the existing Schedule-III, the following shall be substituted, namely:-

SCHEDULE III

(See Rule 13)

Rules and Syllabus for the Assam Accounts Service Promotion Examination.

Subject	Time	Maximum marks	Maximum marks required for passing	Percentage of exemption marks.
1. Arithmetic and Mensuration (Elementary but practical)	3 hrs	100	40 percent	45 percent

2. Elementary Book Keeping.	3 hrs.	100	40 per cent 50 per cent
3. Public Works Accounts and Procedure.	3 hrs.	100	40 per cent 50 per cent.
4. Viva voce on (3) above	1.30 hrs.	100	40 per cent 50 per cent
5. General Accounts Treasury and Financial Rules (both Central and State) FRs and SRs (State) and pension provision of G.S. Rs.	3 hrs.	100	40 per cent 50 per cent.

Aggregate 500 45 per cent.

1. No book shall be supplied for any paper. Any candidate failing an Examination but securing exemption marking a subject shall not be required to appear again in that subject. Papers 3 and 4 should be treated as separate subjects or in other words only a candidate who obtains 50 percent marks or above in each of these papers shall be come eligible for exemption.

2. The syllabus of the subjects 1 to 5 shall be as follows.

(i) ARITHMETIC AND MENSURATION: The standard for this shall be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian School and Colleges Part I" by Pierpont has been prescribed as representing the standard expected of the candidates in this subject.

(ii) ELEMENTARY BOOK KEEPING: The paper in this subject will be of a fairly elementary character. The "Students complete Commercial Book-Keeping Accounting and Banking" by Arthur Fieldhouse has been prescribed as the Text-Book for the paper on this subject but it should be supplemented by a knowledge of the following chapters in "Advanced Accounts" by R. N. Carter (Third Edition, Revised, 1949)

- Chapter I :Book-Keeping upto the Trial Balance.
Chapter II :Trading and profit and Loss Account and Balance Sheet.
Chapter V :Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.
Chapter VI :Bills of Exchange, Promisory Notes, Cheques
Chapter IX :Self-Balancing Ledgers.
Chapter X :Capital and Revenue Accounts Receipts and Payments Accounts, Income and Expenditure Accounts.
Chapter XVI :Manufacturing and Working Accounts and Cost Book Mining Company.
Chapter XVII :Cost Accounts.
Chapter XVIII :Double Accounts System.

Note:- If there is any change in the subjects of these chapters in the subsequent editions of "Carter" candidates should read the corresponding chapters in the latter edition.

(iii) P. W. Accounts and Procedure (Written):--The paper in the subject will be to test the candidates "Knowledge of the rules and procedure connected with (1) the preparation and examination of initial Accounts, Stock and Tools and plant returns, Contractor's bill and other bills and vouchers and (2) the Classification and compilation of divisional Accounts.

(iv) P. W. Accounts and procedure (Viva-Voce):--This is intended to test whether the candidate can promptly give to the Executive Officer Public Works Department appropriate advice in matters concerning the accounts of divisional and Sub-divisional Officers.

(v) This will comprise of simple questions of general nature from the following:--

Account Code, Volume-I
Assam Financial Rules,
State Treasury Rules and S. Os. thereunder,
State Fundamental Rules and
Assam Pension Manual".

H. S. DAS,
Commissioner & Secretary
Finance Department, Dispur.

(Copy)

GOVERNMENT OF ASSAM
FINANCE (ESTABLISHMENT) DEPARTMENT.

Dated Dispur, the 9th Dec '76.

NO.FEG.88/71/69,

From:- Shri P.K.Bordoloi,
Under Secretary to the Govt of Assam,
Director of Accounts, Assam, Gauhati-8.
To
Sub:- Seniority of A.D.A. on promotion to the
cadre of J.D.A.
Ref: Letter No.DA.311/76/5, dt.15.10.76.

Sir,

I am directed to refer to your letter quoted above and to say that the date of promotion will be the determining factor for the purpose of seniority subject to the fulfilment of the conditions referred to in Rule 19 of the Assam Subordinate Accounts Service Rules, 1963.

Yours faithfully,

Sd/-
Under Secretary to the Govt of Assam,
Finance (Establishment) Department.

Reg — file no. DD-311/76/5 dt-15.10.76.