

The Orissa Subordinate Finance Service Rules, 1951

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THE-ORISSA-SUBORDINATE-FINANCE-SERVICE-RULES-1951 of 1951

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The Orissa Subordinate Finance Service Rules, 1951Published vide Notification No. 14979-C.T.-31/S1-F., dated 5th October, 1951, Orissa Gazette Part 3/12.10.1951Notification No. 14979-C.T.-31/S1-F., dated 5th October, 1951. - In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Government of Orissa is pleased to make the following rules to regulate the methods of recruitment and the conditions of service of persons appointed to the Orissa Subordinate Finance Service, namely:Part-I General

1. Short title, commencement and extent of operation.

(a)These rule may be called the Orissa Subordinate Finance Service Rules, 1951.(b)They shall come into force at once :Provided that nothing in these rules shall be construed as effecting or invalidating appointments already made to posts now included in the Orissa Subordinate Finance Service and that all such appointments shall continue in force and shall, so far as may be, be deemed to have been made under the appropriate provisions of these rules :Provided further that Government may, by an order, direct that any of these rules shall not apply the officers already appointed under the rules or orders in force immediately before the commencement of these rules or shall apply to them with such modifications as the Government may specify in the direction.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(a)"Government" means the Government of Orissa;(b)"Scheduled Castes and Scheduled Tribes" mean such castes and tribes as may be notified by the President of India under Articles 341 and 342 of the Constitution of India respectively;(c)"Service" means Orissa Subordinate Finance Service;(d)"Inspector" means Inspector of Commercial Taxes;(e)["Auditor"] [Substituted vide Orissa Gazette Part III-A No. 41 of

1982- Notification No. 43640/22.9.1982.] means auditor or '[auditor employed under the Efficiency Audit Organisation] of the finance Department. Part-II Composition of the Service

3. [Composition of the service. [Substituted vide Orissa Gazette Part III-A No. 41 of 1982- Notification No. 43640/22.9.1982.]

- The service shall consist of the following categories of officers ;Category I-InspectorsCategory II- Auditors]Part-III Recruitment

4. Sources of recruitment.

- Save as otherwise provided the recruitment to the service shall be made-(a)by direct recruitment in accordance with Rule 6 and 7; or(b)by promotion of officers already in the service of Government in accordance with Rules 8 and 9.(c)[* * *] [Deleted vide SRO No. 465/11.8.1971.]

5. The appointing authority shall be.

-(i)for category I-the Commissioner of Commercial Taxes Orissa; and(ii)for categories II and III- the Secretary to Government in the Finance Department.

6. [Direct recruitment. [Substituted vide SRO No. 465/11.8.1971.]

(1)Direct recruitment to the service shall be made by competitive examination.(2)The competitive examination shall be conducted by the appointing authority once in a year.(3)The date, time and place for such examination shall be fixed and intimated to the candidates by the appointing authority.(4)Subject to the provisions of Rule 7, a candidate to be eligible to sit for the competitive examination shall -(a)be a good character;(b)be of sound health, good physique and free from organic defects or bodily infirmity;(c)have not more than one spouse living, if the candidate is married:Provided that the State Government may, if satisfied that there are special reasons for doing so, exempt any candidate from the operation of this clause; and(d)have paid a sum of rupees ten as fees for the examination.(5)The examination shall be conducted on the following subjects, namely :General Knowledge; English and viva voce.(6)The examination in General Knowledge and English shall be in writing in the English language with question papers of three hours' duration and carrying one hundred as maximum marks in each subject.(7)The viva voce test shall be conducted in English language orally and there shall be no time-limit for it.(8)The object of the viva voce test is to assess suitability of the candidate for the post with particular reference to his alertness, general outlook and potential qualities.(9)Questions on general knowledge shall be set on current events and such other matters of everyday observation and experience, as may be expected from an educated person.(10)The examination on the English subject shall be as follows.(a)An essay to be written in English language ... 25 marks(b)a letter to be written in English language ... 25 marks(c)a passage in Oriya to be translated into English ...25 marks(d)a passage in English to be translated into Oriya ...25 marks(11)Candidates securing at least forty percent of marks in General Knowledge and English taken together will qualify for viva voce test.(12)Candidates securing at least forty per

cent of marks in the viva voce test shall be considered suitable for appointment.(13)A list of all such successful candidates who are considered suitable for appointment shall be prepared in order of merit by the appointing authority and shall be published in the Official Gazette for general information.(14)All vacancies for direct recruitment shall be filled up by candidates from this list in order of their merit .Provided that 24 per cent of such vacancies shall be reserved for candidates belonging to Scheduled Tribes and 16 per cent of such vacancies shall be reserved for candidates belonging to Scheduled Castes, whatever may be their position in the said list :Provided further that if sufficient number of suitable candidates eligible for reserved vacancies are not available from the appropriate classes in any year of the recruitment, such vacancies shall be treated and filled up as unreserved ones but the number shall be carried forward to the subsequent three years of recruitment. The normal reserved vacancies and the carried forward vacancies, however, shall not exceed 50% of the total number of vacancies in any year.(15)The list prepared and published under Sub-rule (13) shall, remain valid for one year from the date of the publication.]

7.

Candidates for direct recruitment to the service shall-(a)[not be under twenty years of age and over twenty-five years of age on the first day of August of the year in which applications for competitive examination are invited : [Substituted vide SRO No. 335/72/8.3.1972.]Provided that in case of candidates belonging to Scheduled Castes and Scheduled Tribes the upper age-limit shall be relaxed up to a maximum of five years;](b)hold a degree of a recognised University in Arts, Science, Commerce or Law or possess such other educational qualification as are equivalent to those provided above :Provided that in the matter of appointment to the post of [Auditor] [Substituted vide Orissa Gazette Part III-A-No. 41 of 1982.] preference shall be given to those who hold the Government diploma in Accountancy in addition.

8. Promotion.

- Promotion to the services shall be regulated as follows:[[(a) for posts in Category I, from among the following employees who ordinarily are 40 years or less than 40 years of age on the first day of January of the year in which the appointment is made;] [Substituted vide SRO No. 465/11.8.1971](i)[Senior Assistants of the offices of the Commissioner of Commercial Taxes or of the Sales Tax Tribunal or Head Assistant] [Substituted vide Orissa Gazette Part III-A-No. 41 of 1982.] of the Commercial Taxes Department who may have worked as such for not more than five years on the first day of January of the year; in which the appointment is made;-(ii)[Senior Assistants] [Substituted vide Orissa Gazette Part III-A-No. 41 of 1982.] working [* * *] [Deleted vide Orissa Gazette Part III-A-No. 41 of 1982.] in the Finance Department of the Orissa Secretariat, or Head Clerks of Circle Offices or Ministerial Officers holding posts in an identical time-scale of pay or in the same time-scale of pay in any office of the Commercial Taxes Department who may have worked as such for not less than five continuous years on the first day of January of the year in which the appointment is made;(iii)[Senior Stenographers] [Substituted vide Orissa Gazette Part III-A-No. 41 of 1982.] working in the Commercial Taxes Department or in the Sales Tax Tribunal, who may have worked as such for not less than five continuous years on the 1st day of January of the year in which the appointment is made;(iv)[Auditors] [Substituted vide Orissa Gazette Part III-A-No. 41 of 1982.]

working in the Finance Department in any offices of the commercial Taxes Department who may have worked as such for not less than five continuous years on the 1st day of January of the year in which the appointment is made;](b)for posts in Category II from among [* * *] [Deleted vide Orissa Gazette Part III-A-No. 41 of 1982.] ministerial officers working in the Finance Department of the Secretariat; and(c)[* * *] [Omitted vide Orissa Gazette Part III-A-No. 41 of 1982.].Provided that the appointing authority may, if it considers necessary in public interest, appoint any officers serving in any other department or office under Government to any post included in the service.

9.

No officer shall ordinarily be eligible for promotion to the service unless he-(a)has been confirmed in his post; and(b)has passed the departmental tests, if any, prescribed for the post held by him.

9A. [[Inserted vide Notification No.22685/11.7.1968.]

Transfer of officers to the posts in Category I, shall be made from among the persons holding other comparable posts.]Part-IV Training and Departmental Examination

10. Training.

- The candidates selected for appointment shall undergo such period of training as may be decided by the appointing authority.

11. Departmental examination.

- All officers, unless specifically exempted by the Government, shall be required to pass a departmental examination, the syllabus and the rules relating to which are incorporated in the appendix.An officer failing to pass the departmental examination in four successive chances shall be liable to reversion to his permanent post or discharged from the service, as the case may be:Provided that Government may, in any special case, allow a candidate a fifth chance to pass the departmental examination.Part-V Probation and confirmation in the service

12.

(i)Every officer on appointment to the service in a substantive vacancy (otherwise than in an officiating or temporary capacity) in the cadre two years in the case of directly recruited officers and one year in the case of officers appointed by promotion.(ii)The period of probation in each case shall count from the date on which the officer joins his appointment.Provided that the whole or any part of the period during which a person held continuous officiating or temporary appointment in a post included in the cadre of the service may be allowed by the appointing authority to count towards the period of probation prescribed by this rule.(iii)The appointing authority may, in any special case, extend the period of probation by such further period as it may deem fit.(iv)The appointing authority may dispense with the service of an officer appointed on probation or revert him to his

substantive appointment, if any, during or at the end of the period of his probation if he has failed to give satisfaction or is found to be otherwise unfit for permanent appointment to the service.

13. Confirmation.

- Subject to the provision of Sub-rule (iii) of Rule 12, an officer appointed on probation shall be confirmed at the end of the period of his probation, if he has passed the departmental examination and if he is otherwise considered fit for confirmation by the appointing authority. Part-VI Pay and advancement on the time-scale and determination of seniority

14. [Pay and increments. [Substituted vide SRO No. 465/11.8.1971.]

(1) The time-scales of pay for each category of posts shall be as may be sanctioned by Government from time to time. (2) All officers shall be eligible to draw increments in their respective time-scales of pay in accordance with Rule 77 of the Orissa Service Code: Provided that no officer shall be allowed to draw the second increment until he has passed the prescribed departmental examination.]

15. Efficiency bar.

- (i) No member of the service shall be allowed to cross the efficiency bar, if any, unless he has worked satisfactorily in every respect and his integrity is certified. (ii) When a member of the service has not been allowed to cross the efficiency bar, which he would have been entitled to do by virtue of his period of service, he shall be informed of the defects in his work or conduct which have led to the stoppage of his advancement on the time-scale.

16. Seniority.

- (i) The seniority of officers of each category shall be determined with reference to their relative positions in that category. (ii) When officers are recruited by promotion and by direct recruitment during the same year, the promoted officers shall be considered senior to the officers directly recruited irrespective of their dates of appointment. (iii) (a) Subject to the provisions of Sub-rule (ii), seniority of officers shall be determined in accordance with the date of the order of appointment in a substantive vacancy in the service: Provided that if an officer held continuous officiating or temporary appointment in a post included in any category, the appointing authority may allow him to count the whole or any part of such officiating or temporary service for the purpose of his seniority on his substantive appointment to a post in that category. (b) If the orders of appointment of two or more persons bear the same date, their seniority inter se shall be determined by the appointing authority taking into account their order of merit. Part-VII Miscellaneous

17.

No recommendation either written or oral, other than those required under the rules shall be taken into consideration. Any attempt on the part of a candidate to enlist support directly or indirectly for his candidature by other means shall make him liable to disqualification.

18.

The conditions of service of members of the service in regard to matters not covered by these rules, such as leave, travelling allowance, medical attendance, Provident Fund, pension, etc., shall be the same as are or may from time to time be prescribed for other officers of the subordinate services under Government. Appendix [Vide Rule 11 of the Orissa Subordinate Finance Service Rules, 1951] Rules for the departmental examination of members of the Orissa Subordinate Finance Service The following rules have been prescribed by Government for the departmental examination of members of the Orissa Subordinate Finance service :

1. Subjects and standard of examination - For the officers of category 1 there will be two papers of three hours duration each. The total number of marks to be assigned to each paper will be 100. A candidate must obtain at least 50 per cent of the total marks in each paper to pass the examination.

A. Paper-I-Law, Book-keeping and Accounts The question in Paper I will be intended to test the candidate's knowledge of the following : &(i)The Orissa Sales Tax Act and the Rules made thereunder ;(ii)The Orissa Agricultural Income-tax Act and the rules made thereunder;(iii)The Indian Contract Act, 1872 (IX of 1872);(iv)The Indian Sale of Goods Act, 1930 (III of 1930);(v)The Indian Partnership Act, 1932 (XI of 1932);(vi)Elementary Book-keeping and Accounts;(Book recommended for study) :Elements of Book-keeping and Accounts by L.C. Cropper(vii)[The Central Sales Tax Act, 1956 (74 of 1956) and the Central and Orissa rules made thereunder;] [Added vide F.D. No. 32707-F/1Q.12.1957.](viii)[The Orissa entertainment Tax Act, 1946 and Rules made thereunder; [Inserted vide F.D. No. 32707-F/1Q.12.1957.](ix)The Orissa Motor Spirit (Taxation on Sales) Act, 1946 and Rules made thereunder;(x)The Orissa Public Demands Recovery Act, 1962 and Rules made thereunder;](i)Oriya-70 marks. The main object of the language examination will be to test whether the Officer can get into touch with the people in his jurisdiction without the necessity of an intermediary. For that purpose, the following tests are prescribed :(a)Transliteration-Reading current hand-writing in Oriya-20 marks;(b)A written translation from Oriya to English and vice versa-25 marks;(c)Viva voce examination in Oriya- 25 marks.(ii)Marwari-30 marks. The test in Marwari will comprise-(a)Dictation- 10 marks;(b)Translation from English to Marwari and vice versa - 10 marks;(c)Viva voce examination and manuscript reading- 10 marks.N.B.-An officer may be exempted from passing the departmental examination in Oriya or Marwari on producing a certificate that he has passed in the language the Matriculation or such other examination as in the opinion of Government is equal or superior to it.

2. For the officers of categories II and III there will be two papers of three hours duration each. The total number of marks to be assigned to each paper will be 100. Officers of category II must obtain at least 50 per cent of the total marks in each paper to pass the examination while officers of category III must obtain at least 35 per cent of the total marks in each paper to pass the examination; provided that those officers of category III, who obtain 50 per cent of the total marks or above in any paper, will not be required to pass in that paper again on their promotion to a post in category II.

A. Paper-1- Accountancy, Book-keeping and Audit. This paper will test a candidate's knowledge of the principles of Accountancy, Book-keeping and Audit. Books recommended for study-(1)'Students' Complete Commercial Book-keeping, Accountancy and Banking by Arthur Field-house;(2)Advanced Accounts by R.N. Carter;(3)Elements of Book-keeping, and Accounts by L.C. Cropper;(4)An introduction to India Government Accounts and Audit by the Auditor General of India.B. Paper-II-Acts, Codes and Rules This paper shall test the candidate's knowledge of the provisions of important Acts, Codes, Rules and Regulations concerning Accounts, working of Treasuries and Accounts Officers and also of office procedure, maintenance of various registers and forms, Bill Books, Cash Books, Travelling Allowance Bills, Leave Accounts, Leave Rules, Provident Fund Rules, Pension Rules, etc.

1. Books recommended for Study

(1)The Orissa Treasury Code, Volumes I and II;(2)The Orissa Service Code;(3)Fundamental and Supplementary Rules;(4)The Civil Service Regulations, Parts IV, VI, VIII and X;(5)The Orissa Travelling Allowance Rules;(6)Provident Fund Rules;(7)Audit Code;(8)Central Public Works Account Code;(9)The Government Securities Manual;(10)The Orissa General Financial Rules Volumes I and II.

2. Conduct of Examination-

(1)The Commissioner of Commercial Taxes Orissa, will be responsible for conducting the examination for the officers of category I and the Secretary to Government in the Finance Department will be responsible for conducting the examination for the officer of categories II and III.(2)Detailed rules regarding the conduct of examination including setting of question papers, evaluation of answer-papers, registration of candidates for examination, publication of results, remunerations for the question setters and the examiners will be laid down by the authority responsible for the conduct of the examination with the approval of Government.