

The Assam Finance Service Rules, 1963

ASSAM

India

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Rule THE-ASSAM-FINANCE-SERVICE-RULES-1963 of 1963

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1. Short title and commencement.

(1) These rules shall be called the Assam Finance 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)"Auditor" means an Auditor of the Local Audit Department of the Government of Assam;(b)"Commission" means the Assam Public Service Commission;(c)"Committee" means a Committee constituted under Rule 8;(d)"Constitution" means the Constitution of India;(e)"Divisional Accountant" means a Divisional Accountant borne on the cadre of Assam Subordinate Accounts Service;(f)"Government" means the State Government of Assam;(g)"Governor" means the Governor of Assam;(h)"Member of the Service" means a member of the Assam Financial Service;(i)"Scheduled Caste" or "Scheduled Tribe" means the communities declared as such under Article 341 or 342 of the Constitution, as the case may be;(j)"Service" means the Assam Finance Service;(k)"University" means a university established by an Act of the Central or State Legislature of India and includes any other university recognised by the Governor subject to such limitations or conditions as may be deemed necessary;(l)"Year" means a calendar year.

3. Classes, designation and status.

- The service shall consist of the following classes : (1) Class I: (a) Grade I - shall include the posts of the Director of Accounts, Assam, the Examiner of Local Accounts, Assam and such other posts as may be included from time to time by the Governor; (b) Grade II - shall include the posts of Financial

Advisers to Government and such other posts as may be included from time to time by the Governor. The member of this class shall belong to Class I Government Service. (2) Class II - shall include the posts of Treasury Officers, Finance and Accounts Officers and Deputy Examiner of Local Accounts and such other posts as may be included from time to time by the Governor. The members of this class shall belong to Class II Government Service.

4. Strength of the service.

- The strength of each cadre of service shall be such as may be determined by the Governor from time to time. The strength of each cadre of the Service on the date of commencement of these rules shall be as shown in Schedule I: Provided that the Governor may hold in abeyance any post or posts as and when considered necessary.

5. Method of recruitment.

(1) Recruitment to the service shall be made - (a) by promotion in accordance with Rules 6 and 7, and (b) through competitive examination in accordance with Rule 9. (2) When sufficient number of candidates are not available for filling up vacancies reserved for promoted or direct recruits they may be filled up by candidates of the other category. The reservation of 50 per cent quota for promoted or direct recruits shall not be carried forward.

6. Promotion.

- Promotion shall be subject to the following: (1) All vacancies in the Grade I of Class I cadre shall be filled by promotion by selection of Officers belonging to Grade II of Class I cadre; (2) All vacancies in Grade II of Class I cadre shall be filled by promotion by selection of Officers belonging to the Class II cadre; (3) Fifty per cent of the vacancies in a batch to be filled at a time in Class II cadre shall be by promotion through Departmental (Promotion) Examination of members belonging to the cadres of Divisional Accountants and Auditors: Provided that the vacancies reserved for the promotion quota for the Auditors and the Divisional Accountant shall bear the nearest ratio as that of the existing number of posts, permanent as well as temporary, of the two cadres, at the time of consideration for promotion. If sufficient number of suitable candidates belonging either to the cadre of Auditors or to the cadre of Divisional Accountants are not available, the vacancies reserved for one of these categories may be filled up by the other: Provided further that a member of the service shall, for promotion, satisfy the following conditions: (a) that a member of Grade II of Class I or a member of Class II has rendered at least 4 years of service in the receptive Grade or Class, as the case may be, on the first January of the year of recruitment; (b) A member belonging to the cadres Divisional Accountants and Auditors does not cross the age of 50 years on the first January of the year in which the departmental examination under Rule 7(2) is held, and is a graduate of a university and has rendered at least 5 years of service in his cadre. (4) 50% (fifty per cent) of the vacancies in a batch to be filled at a time in Grade II cadre shall be by promotion through Departmental (Promotion) Examination of members belonging to the cadres of Accounts Officer, Audit Officer, Superintendent/Accountant/Senior Accounts Assistant of the Treasury. The break up of percentage will be as follows:

- | | |
|---|-----|
| (a) Accounts Officers | 20% |
| (b) Audit Officer | 20% |
| (c) Superintendent/Accountant/Senior Accounts Assistant of Treasury | 10% |

Provided that if sufficient number of candidates belonging to any of the cadres of Accounts Officer/Audit Officer/Superintendent/Accountant/Senior Accounts Assistant of the Treasury are not available, the vacancies reserved for one of these categories may be filled up by the other :Provided further that a member of the service shall, of promotion, satisfy the following conditions : (a) that a member of Grade II or member of Grade III has rendered at least 4 years of services in the respective Grade on the 1st January of the year of recruitment; (b) A member belonging to the cadres of Superintendent, Accountant, Senior Accounts Assistant of the Treasury, Accounts Officer, Audit Officer, who does not cross the age of 50 years on the 1st January of the year in which the Departmental Examination under Rule 7 (2) is held, and is a graduate of a University and has rendered at least 5 years of service in his cadre shall be eligible for promotion under sub-rule (3) of Rule 6.

7. Selection for promotion.

(1) Through Committee. - Government shall prepare through a Committee constituted under Rule 8 a list of officers eligible for promotion under sub-rules (1) and (2) of Rule 6 in any case not exceeding four times the number of vacancies in the order of preference to be based on merit and security in all respects with due regard to seniority. In every case where a Junior member of Grade II of Class I or of Class II is selected in preference to his seniors in that cadre, the Committee shall record writing the reasons for supersession. (2) Through Departmental (Promotion) Examination. - A Departmental Examination for promotion to Class II shall be held by the Commission at such intervals as the Governor may, in consultation with the Commission, from time to time, determine. The examination shall be in accordance with these rules and a list of the candidates qualified in the said examination shall be prepared by the Commission in order of preference and forwarded to Government. (3) The list prepared under sub-rule (1) above shall be forwarded by Government to the Commission together with other relevant documents including the records of those members who are proposed by the Committee to be superseded. (4) The Commission shall consider the lists forwarded to it under sub-rule (2) along with other documents received from Government or on receipt of other documents as may be called for by the Commission. (5) If the Commission considers that it is necessary to make any change in the lists received from the Government it shall inform the Government of the changes proposed and after taking into account the comments, if any, of the Government, may approve the list finally with such modification, if any, as may, in its opinion, be just and proper. (6) The list as finally approved in order of preference by the Commission, shall be forwarded to the Government along with all papers received under sub-rules (3) and (4). (7) The candidate selection for promotion under sub-rule (2) shall undergo a 3 months attachment period as may be prescribed from time to time by the Governor and on successful completion of the attachment period they shall be eligible for appointment under Rule 13.

8. Constitution of Committee.

- The Committee mentioned in sub-rule of Rule 7 shall be constituted with the following members :
(i)Chief Secretary-Chairman.(ii)One Secretary nominated by the Chief Secretary-Member.(iii)Secretary, Finance-Member-Secretary.

9. Competitive Examinations.

(1)A competitive examination shall be held by the Commission for direct recruitment to Class II of the Service for 50 per cent of the vacancies in a batch at such intervals and in accordance with rules of syllabus as per Schedule II.(2)The Commission shall prepare and forward to Government a list of all candidates who have qualified in the examination in order of merit, which shall be determined in accordance with the aggregate marks obtained by each candidate and if two or more candidates obtain equal marks, the Commission may arrange them in order of relative merit which may be determined in accordance with the general suitability of the candidates to the service.(3)The list forwarded by the Commission shall be published by the Commission in the official Gazette.(4)Subject to the provision of sub-rule (2) of Rule 13, selection of candidates shall be made by Government in the order of preference from the list published under sub-rule (3).(5)The selected candidates shall undergo a 3 months attachment period followed by a 6 months training course as may be prescribed from time to time by the Governor subject to execution of a bond in the prescribed form as given in Schedule III. On completion of the training and passing of the prescribed examination the successful candidates shall be eligible for appointment under Rule 13.

10. Qualification for recruitment through competitive examination.

(1)Age. - A candidate shall not be less than 21 years and more than 30 years of age on the first January of the year in which the competitive examination is held by the Commission with relaxation in the case of the candidates belonging to special categories in accordance with the general orders issued from time to time by the Governor:Provided that in the case of Government servants, the age limit is relax able up to 40 years inclusive of all age concessions.(2)Academic qualification. - The minimum educational qualification of candidate shall be a degree in Arts, Science or Commerce of a University.(3)Other qualifications. - Accountancy qualification recognised by the Governor, or practical experience in a responsible position in dealing with financial matters and accounting work for at least 3 years.(4)A candidate shall produce to the Commission certificates of good character from-(a)the Principal (Academic) or Administrative Officer of the University or institution where he last studied; and(b)two respectable persons who are well acquainted with (but not) related to 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 the efficient performance of his duties; and(b)required to undergo medical examination before appointment to the service.

11. Disqualification for appointment.

(1)No person shall be qualified for appointment to the service-(a)unless he is citizen of India;

and(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).(2)No person who attempts to enlist support for his candidature directly or indirectly by any recommendation, either written or oral or by any other means, shall be appointed to the service.

12. Reservation for candidates belonging to Scheduled Castes/Tribes.

- In the case of recruitment through competitive examination there shall be a reservation of five per cent, ten per cent, and twelve 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 shortfall 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 be carry-over of residual reservation beyond the next competitive examination.

13. Appointment.

(1)Subject to the provision of sub-rule (2) appointment to a cadre shall be made in accordance with the order of preference determined in the list referred to in sub-rules (2) and (6) of Rule 7 read with sub-rule (7) *ibid*, and sub-rule (3) of Rule 9 read with sub-rule (5) *ibid*.(2)The inclusion of a candidate's name in a list published in the official Gazette shall confer no right to appointment unless the Governor is satisfied, after such enquiry as may be considered necessary, that the candidate is suitable for appointment to the service.(3)All appointments shall be made by the Governor and shall be notified in the official Gazette.(4)The list of departmental candidates for promotion to Class I and Class II under sub-rules (2) and (6) respectively of Rule 7 shall ordinarily remain valid for one year from the date of recommendation of the Commission.(5)Notwithstanding anything contained in sub-rules (1) and (2) of Rule 6 the Governor may fill the vacancies in Class 1 in any other manner if the Committee and Commission consider that the eligible members are not suitable. The Governor may then fill up the vacancies in consultation with the Commission in such a manner as may be deemed proper.

14. Joining time.

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

15. Confirmation.

- All confirmation of the members of the service shall be made on the basis of seniority subject to their service being satisfactory.Provided that the period of probation may for good and sufficient

reasons be extended by the Governor for any specified period or periods in any case not exceeding a period of two years :Provided further that the period of probation may be dispensed with by the Governor for good and sufficient reasons in any case.(2)All confirmation of the members of the service shall be made on the basis of seniority subject to their service being satisfactory.

16. Seniority.

(1)Class I. - The seniority of the member of Grade I and Grade II shall be determined according to the order of merit in the respective lists prepared and approved under Rules 7(1) and 7(6) respectively.(2)Class II. - The seniority a member in this Class shall be determined according to the order of merit in the list referred to in Rules 7(2) and 9(3), if he joins his appointment within 15 days of the receipt 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 Governor may extend it for a further period of 5 days. If a member fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.(3)A member appointed by promotion in a year shall be senior to a member appointed through competitive examination in the same batch.Note. - The expression "same batch" shall not be applied in any case where for any reason the promotion list is forwarded by the Commission more than 90 days after the competitive examination list.

17. Gradation list.

- There shall be prepared every year a gradation list consisting of the names for all members of the service arranged in the order of seniority in respect of each cadre and shall be notified in the official Gazette.

18. Pay.

(1)The appointment shall be made in the time scale of pay as may be prescribed by the Governor from time to time according to Schedule IV.(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 fixed at a higher stage in the time-scale.(3)The first due increment admissible to a member in the time scale of pay shall accrue on the expiry of one year from the date of his joining the service :Provided that the period of service which does not qualify for increments in accordance with the provisions of Fundamental Rules shall not count for increment.(4)During the period of attachment-cum-training under sub-rule (5) of Rule 9, if the candidate selected for attachment-cum-training is a Government servant he shall be treated as on deputation to the Finance Department on his own grade pay of the service/post to which he belonged prior to his selection as such. If the candidate selected for the said attachment-cum-training is other than a Government servant he shall be treated as a stipendiary on a monthly stipend as may be determined from time to time by the Governor.(5)During the period of attachment under sub-rule (7) of Rule 7, the candidate selected for attachment shall be treated as on deputation to the Finance Department on his own grade pay of the service/post to which he belonged prior to his selection as such.

19. 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.

20. Relaxation.

- Where the Governor is satisfied that the operation of any of these rules causes undue 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 be dealt with in any manner less favourable to him than that provided by any of these rules.

21. Interpretation.

- If any question arises relating to the interpretation of these rules, it shall be referred to the Governor whose decision thereon shall be final. Validation of past actions. - All orders made or action taken prior to the commencement of these rules in respect of matters relating to the conditions of service of the members included in the service shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Schedule 1

[See Rule 4]Strength of the Service

CADRE	POSTS		
	Permanent	Temporary	Total
(i) Class I			
(a) Grade I	2		2
(b) Grade II	5		5
(ii) Class 2	21		23

II

[See Rule 9(1)]Rules and Syllabus for Competitive Examination for Recruitment to Class II of the Assam Finance Service

	Subject	Time	Maximum marks	Minimum marks required for passing	Percentage of pass marks
1.		100			

	Precis and Drafting	3 hrs.		40 per cent or as may be determined by Assam Public Service Commission.	Same as in Col. (4)
2.	General English and General knowledge.	3 hrs.	100	40 per cent or as may be determined by Assam Public Service Commission.	Same as in Col. (4)
3.	Financial Rules and Accounts.	3 hrs.	150	40 per cent or as may be determined by Assam Public Service Commission.	Same as in Col. (4)
4.	[The Viva-Voce test will be held in respect of those candidates who have qualified in the written examination.]				
	Viva-Voce.		100	Do.	Do.

Syllabus of examination will be as follows :

(1) Precis and Drafting.	The standard will be determined by the Assam Public Service Commission.	
(2) General English and General knowledge.		
(3) Financial Rules and Accounts.		
(i) An introduction to Indian Government Accounts and Audit.	Chapter 6	General Structure of Financial Administration in India.
	Chapter 8	Working of a Treasury.
	Chapter 11	Classification of Receipts and Expenditure in Government Accounts.
(ii) Accounts Code Vol. I	Chapter 2	General outlines of the system of Accounts.
	Chapter 3	General principals and methods of accounts (excluding Arts. 38 to 41).
(iii) Accounts Code Vol. II.	Chapters III & IV.	
(iv) Assam Financial Rules.	Chapter II	(Definitions).
	Chapter III	General principles.
	Chapter V	Pay & Allowance General Rules.
(v) Assam Treasury Rules and Entire Book S.O.		
(vi) Fundamental Rules.	Chapter II	
	Chapter III	
	Chapter IV	

Chapter XI
and Revised Leave
Rules, 1934.

Group I[See Rule 7 (2)]Syllabus Relating to the Subjects for Departmental (Promotion) Examination for Recruitment to Class II of the Assam Finance Service

1. Paper I-(with Books)-General Accounts.

Group I-Accounts Code Vols. I and II (Complete)Assam Budget ManualAudit Code (Section III, IV and V)Assam Audit Manual (Complete).Group II-Account Code Vol. III, Central Public Works Department Code and Assam Public Works Department Code, Assam Financial Rules (Chapters XI, XII, and XIII).

2. Paper II-(with Books)-Fundamental Rules and Subsidiary Rules, Pension

Rules, Financial Rules and Treasury Rules.Group I-Fundamental Rules and Assam Subsidiary Rules (Complete). The Civil (Services Classification, Control and Appeal), Rules and Assam Pension Manual (Complete).Group II-Assam Financial Rules (complete excluding Chapters XI, XII and XIII).Treasury Rules and Subsidiary Order framed thereunder.

3. Paper III-(without Books)-Commercial Book Keeping (Carter's Advance

Accounts, 4th Edition, Reprint 1955 or latest).

Chapter I
Book-Keeping up to Trial Balance.

Chapter II
Trading and profit and loss account and Balance Sheet. Chapter
III-The correction of errors.

Chapter IV
Single Entry and conversion to Double Entry.

Chapter V
Depreciation,Sinking Funds, etc.

Chapter VI

Bill of Exchange, Promissory Notes & Cheques.

Chapter IX

Self Balancing ledger.

Chapter X

Capital and Revenue, Revenue Account, Receipt and Payment Accounts, Income and Expenditure Account.

Chapter XII

Partnership Accounts.

Chapter XIII

Dissolution of Partnership.

Chapter XVI

Manufacturing and Working Account, Stock control. Chapter XVII-Cost Account.

4. Paper IV-(without Book)-Constitution of India and Public Finance Group

I-Constitution of India-

Part XII – Finance, Property, Contract and Suit.

Part XIII – Trade, Commerce and Intercourse within the territory of India. (Commentary on the Constitution of India by Durgadas Basu (in 2 Vols.) is recommended as the authoritative reference work).

Group II

- 1. Public finance. - Distinction between Public Finance, and Private Finance, Aims of Public Finance, the principles of minimum expenditure, the principle of maximum advantage and the principle of full employment.**
- 2. Sources of public revenue. - Tax Revenue and non-Tax Revenue Tax-free, Price and Special Assessment.**
- 3. Principles of taxation. - Adam Smith's Canons of Taxation-Benefit theory, Cost of Service principle and the "Ability to pay" theory-Interpretation of "Ability on the lines of Sacrifice" the principle of "Equality of Sacrifice" and the principle of the "Least Aggregate Sacrifice".**
- 4. Classification of taxes. - (a) Direct versus Indirect, taxes, (b) Proportional, progressive, regressive and degressive taxes, (c) Taxes on Income versus Taxes on Capital, (d) Excise and tariff duties, Revenue tariff and protective tariff, (e) Single tax, Multiple tax and Plural Tax-Pros and Cons of each mode of taxation.**
- 5. Taxable capacity. - Factors or determinants.**
- 6. Incidence of taxation. - Impact, incidence and shifting-General principles governing the incidence of-Incidence of particular taxes, (a) tax on economic rent, (b) tax on land, (c) tax on building, (d) tax on monopoly, (e) income tax, (f) import and export duties, capitalisation or a amortisation of taxes.**
- 7. Effect of taxation on production. - Effects on the ability to work and save, effect on the desire to work and save and effects on the distribution of economic resources between different employments and localities, with particular reference to income-tax, death duty or estate duty or inheritance tax, taxation of unearned increment, and the capital gains tax-General effects of taxation on distribution of wealth.**
- 8. Public expenditure. - Classification of public expenditure, (a) Union or Central expenditure, State or Provincial expenditure and local expenditure, (b) Productive versus Unproductive expenditure, (c) Grants versus Purchase Prices, (d) Rural expenditure versus Transfer expenditure.**

Effects of public expenditure on production, distribution and employment of resources.

9. Public debts. - Classification of debts, (a) Dead weight debts, passive debts and active debts, (b) Funded and unfunded debts, (c) Internal debts and external debts-Occasion for public borrowing-Loans versus taxes as methods of war, Finance-Burden of public debts-Economic effects of public debts, effects on money supply, effects on the price level, effects on the rate of interest, effects on the allocation of resources and on income sharing-Methods of debt repayment, sinking fund, conversion of debt and capital levy.

10. The Budget. - Balancing the Budget, balanced Budget, surplus Budget and deficit Budget-'Deficit financing'-Pros and cons.

11. Indian Financial system. - Principle of distribution of sources of revenue between the Union and the State-Economic characteristics of Income tax, Estate duty, Wealth tax, Expenditure tax, Capital gains tax, Sales tax, the First, Second and Third Finance Commissions-Taxation Enquiry Commission of 1953 and Prof. Kaldor's Proposals (1956), for Indian Tax Reforms.

(Principle of Public Finance by Hugh Dalton is recommended as a standard work on the subject).The time allotted for each paper will be 3 hours. The maximum marks for each paper will be 150 and the minimum pass marks will be 80 or as may be determined by Government.

III

[See Rule 9 (5)]BondKnow all men by these present that I, Shri resident of in the District of at present undergoing a course of training in the Central Training Institute, Assam, Shillong, for appointment to the post of Treasury Officer/Finance and Accounts Officer, in terms of Government Office Order No.....(hereinafter called "the obligor") do hereby bind myself to pay to the Governor of Assam (hereinafter called" the Government") on demand an amount equivalent to the monies paid to me in terms of paragraph 2 below, or expended on my account during the tenure of the said training and any other expenses on account of imparting the training aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

2. Whereas the above bounden is granted a stipend/pay, leave, salary, allowance, etc., as provided in the Government Office Order No dated the.....

3. Now the condition of the above written obligation is that in the event of the above bounden obligor, Shri not conforming to any of the rules and regulations of the training aforesaid or of continued adverse reports regarding the progress of his studies pertaining to the training or regarding

his conduct or on his passing the Departmental Examination on completion of the terms of Clause of the aforesaid Government Office Order refusing to serve the Governor of Assam, if required to do so, as a Treasury Officer/Finance and Accounts Officer or in any other equivalent post in any place within the State of Assam for a period of not less than Five Years, he shall forthwith refund to the Government on demand an amount equivalent to the monies paid to him in terms of paragraph 2 above, or expended on his account during the tenure of the said training and any other expenses on account of imparting the training aforesaid (and as to the amount so to be refunded the decision of the Government shall be final) together with the interest thereon from the date of demand at Government rates for the time being in force on Government loans.

4. And upon the above bounden obligor, Shri making such refund the above written obligation shall be void and of no effect otherwise it shall be and remain in full force and virtue.

Signed, sealed delivered by the above bounden.....In the presence of.....Signed, sealed and delivered by the above bounden.....In the presence of.....

IV

[See Rule 18]

Cadre	Scale of pay
(i) Class I:	(a) Grade I- Rs. 600-40-800- EB-401,000.
	(b) Grade II- Rs. 00-25-450-30-600-EB-30-780-EB-35-850.
(ii) Class II	Rs. 00-25-350-EB-25-EB-25-500-EB-25-700.