

# **Orissa Subordinate Finance Service (Local Fund Audit) Rules, 1995**

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### **Rule**

### **ORISSA-SUBORDINATE-FINANCE-SERVICE-LOCAL-FUND-AUDIT-RU of 1995**

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Orissa Subordinate Finance Service (Local Fund Audit) Rules, 1995Published vide Notification S.R.O. No. 756/96, Orissa Gazette Extraordinary No. 1024, dated 30.9.1996S.R.O. No. 756/96. - In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules for regulating the method of recruitment and the conditions of service of persons appointed to the Orissa Subordinate Finance Service (Local Fund Audit), namely:

### **1. Short title Commencement.**

(1)These rules may be called the Orissa Subordinate Finance Service (Local Fund Audit) Rules, 1995.(2)They shall come into force on the date of their publication in the Orissa Gazette.

### **2. Definitions.**

(1)In these rules, unless the context otherwise requires-(a)"Appointing Authority" means the Examiner Local Fund Accounts, Finance Department;(b)"Commission" means the Orissa Subordinate Staff Selection Commission;(c)"Direct Recruit" means a person recruited on the basis of Comparative Examination held under Rule 5;(d)"Government" means the Government of Orissa;(e)"Scheduled Castes" shall have reference to the Scheduled Castes specified in the Constitution (Scheduled Castes) Order, 1950 made under Article 341 of the Constitution of India;(f)"Scheduled Tribes" shall have reference to the Scheduled Tribes specified in the Constitution (Scheduled Tribes) Order 1950 made under Article 342 of the Constitution of

India;(g)"Service" means the Orissa Subordinate Finance Service (Local and Audit);(h)"Year" means a calendar year.(2)All other words and expression used but not defined in these rules, unless the context otherwise requires, shall have the same meaning as respectively assigned to them in the Orissa Service Code.

### **3. Composition of the Service.**

(1)The Service shall consist of the following cadre; namely :(i)Audit Superintendent, and(ii)Auditor(2)The Service may consist of such number of permanent posts including leave; training and deputation reserve as the Government may determine from time to time.

### **4. Appointing Authority.**

- The Examiner, Local Fund Accounts Finance Department shall be the appointing authority of the persons appointed to the posts in the Service.

### **5. Method of recruitment.**

(1)The vacancies arising in a year in the cadre of Auditors shall be filled up in the following manner, namely :(a)Seventy-five percent of the Vacancies as nearly as may be, shall be filled up by direct recruitment through the competitive examination to be conducted by the Commission in accordance with the Orissa Subordinate Stag Commission, Rules; and(b)as nearly as may be 25 percent of the vacancies shall be filled up by promotion through selection from amongst the non-gazetted Ministerial Officers working in the District Audit Offices of the Local Fund Audit Organisation.(2)Recruitment to the posts in the cadre of Audit Superintendent shall be made by promotion from amongst the Auditors.

### **6. Educational qualification.**

- In order to be eligible for direct recruitment to the cadre of auditors a candidates must hold a Bachelor's degree from any University incorporated by an Act of the Central or a State Legislature in India or an Educational Institution established by an Act of Parliament or deemed to be a University under Section 3 of the University Grants Commission Act, 1956 or a foreign University approved by the Central Government from time to time.Note-Copies only degree certificates or provisional certificates issued by the University duly attested by a Gazetted Officer as true copies shall be accepted as evidence of educational qualification. The original shall be produced at the time of joining.

### **7. Consideration for appointment.**

- Candidates shall be considered for appointment the cadre of Auditors subject to availability of vacancies, in the order in which their names appear in the list furnished by the Commission.

## **8. Preparation of merit list.**

- The Commission while drawing up the merit list shall arrange in order of the merit the names of the candidates who have qualified by such standard as the Commission may determine :Provided that in case of candidates belonging to Scheduled Castes and Scheduled Tribes the Commission may adopt such relaxed standard for preparation of the merit list as it may think fit having due regard to the maintenance of efficiency of administration.

## **9. Right to appointment.**

- Inclusion of the name of a candidate in the merit list confers no right to appointment unless the appointing authority is satisfied, after such inquiry as may be considered necessary that the candidate having regard to his character and antecedent is suitable in all respect for appointment to the Service.

## **10. Eligibility for recruitment of the post of auditors by promotion through selection.**

(1)No person shall be eligible for appointment by promotion through selection under Clause (b) of Sub rule (1) of Rule 5 unless :He belongs to the non-gazetted staff other than Class IV staff and Treasury Sarkar of the District Audit Offices of the Local Fund Audit Organisation carrying a scale of pay other than the scale of pay prescribed for the post of auditor and has worked as such for minimum period of five years having the minimum qualification of Intermediate for equivalent examination in Arts or Science or Commercial and has passed the preliminary examination in accounts or has worked for minimum period of seven years having minimum qualification of Matriculation or qualification considered equivalent there to and has passed the preliminary examination in accounts:Provided that preference shall be given to those candidates who have passed the final examination in accounts.Note - The period of five or seven years, as the case may be, shall be calculated as on the first day of January of the year during which the recommendations are called for.(2)In the event of non-availability of suitable candidates for promotion by selection during a year, the vacancy shall be filled up by direct recruitment.

## **11. Promotion to the post of audit Superintendent.**

(1)All the vacancies in the cadre of Audit Superintendent under Sub-rule (2) of Rule 5 shall be filled up by promotion from the post of auditors.(2)No person shall be eligible for promotion to the post of Audit Superintendent unless he has completed eight years of service in the post of Auditor on the first day of January of the year in which promotion is made.(3)No person shall be eligible for promotion to the post of Audit Superintendent unless he has passed the Departmental Examination.

## 12. Selection Board.

(1) There shall be Selection Board to recommend the names of suitable candidates for promotion under Clause (b) of Sub-rule (1) and Sub-rule (2) of rule 5. (2) The Selection Board shall consist of the following members, namely :

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|--|------------------|
| (a) Secretary, Finance Department  | Chairman         |
| (b) Examiner Local Accounts-cum-Additional Secretary, Finance Department           | Member           |
| (c) Deputy Examiner Local Account-cum-Deputy Secretary, in charge of establishment | Member-Secretary |

## 13. Principles for drawing the select list for promotion.

(1) Separate select list of persons considered suitable for promotion under Clause (b) of Sub-rule (1) and Sub-rule (2) of Rule 5 shall be drawn up by the Selection Board in the month of January each year. Names in the select lists shall be arranged in the descending order of merit and appointments shall be made in the order of merit. (2) The Selection Board shall consider the names of all eligible candidates for promotion to the different cadres of the service who are coming within the Zone of consideration as per the provisions of Orissa Civil Services (Zone of Consideration for Promotion) Rules, 1998 for persons belonging to general category and the provisions of Orissa Reservation of Vacancies in Posts and Services for Scheduled Castes and Scheduled Tribes Act, 1975 and rules made thereunder for persons belonging to Scheduled Castes and Scheduled Tribes. (3) The selection of persons for inclusion in the select list prepared under Sub-rule (1) shall be based on merit and suitability with due regard to seniority : Provided that if the Selection Board consider any Junior as exceptionally meritorious than his seniors, they may, for reason to be recorded in writing, assign a higher position to him in the select list, subject to the condition that such assignment shall be limited to the same batch or year of allotment as the case may be; (4) The Selection Board while considering the eligibility of the persons for promotion shall scrutinise the confidential character rolls for the last five years immediately preceding the year in which the Board meets : Provided that in case of supersession the confidential character rolls of the entire service period of the persons proposed to be superseded shall be scrutinized. (5) The select list to be prepared by the Selection Board shall contain the names of the eligible Officers which shall be equal to two times of the vacancies. (6) The Select list shall ordinarily remain valid for a period of one year from the date of its finalisation.

## 14. Probation.

(1) On initial appointment or promotion as the case may be, to any cadre of the Service, a person shall be appointed on probation irrespective of whether the vacancy is substantive or temporary. (2) The period of probation shall be two years from the date of the first appointment or promotion, as the case may be. (3) The period of probation specified in Sub-rule (2) may, if the appointing authority or deems fit, be extended in appropriate cases. (4) If during the end of the extended period of probation a person is found unfit-(i) he shall be reverted to his former post if he is a promotee, or (ii) his service shall be terminated if he is a direct recruit.

## **15. Training and Departmental Examination.**

(1)The persons appointed to the Service shall undergo such period of training as may be decided by the appointing authority.(2)All persons in the cadre of Auditors unless specifically exempted by Governments shall be required to pass a departmental examination.(3)The syllabus and the procedure for appearing the departmental examination are specified in Appendix I.(4)Any person failing to pass the departmental examination in four successive chances shall be liable for reversion to his permanent post, if any, or be discharged from service, as the case may be :Provided that the Government may, if they think fit for reasons to be recorded in writing exempt or allow further chances to any persons or class of persons for passing the Departmental Examination.Note-"Chance" shall mean the Departmental Examination held immediately after one month from the date of joining as Auditor and failure to appear at any Departmental Examination within successive four chances shall be reckoned as a chance.(5)An Auditor shall not be entitled to draw his third and subsequent increments in the scale of pay prescribed for the post, until he passes the Departmental Examination or is exempted from passing it.

## **16. Confirmation.**

- A person appointed on probation against a permanent vacancy in the cadre shall be confirmed at the end of the period of probation, if he is considered fit for confirmation by the appointing authority and has passed the Departmental Examination referred to in rule 15 or has been exempted from passing it :Provided that a permanent vacancy in the cadre shall be reserved where confirmation is deferred for a specified period.

## **17. Seniority.**

(1)The inter se seniority of persons appointed to any cadre of the Service shall be determined in the following manner, namely:(a)The inter se seniority of the officers appointed on promotion to the cadre of Audit Superintendent shall be regulated in the order in which the names appear in the select list.(b)The inter se seniority of persons appointed to the cadre of Auditors on the basis of direct recruitment shall be regulated in the order in which their names appear in the select list.(c)The inter se seniority of persons appointed to the cadre of Auditors on promotion shall be regulated in the order in which their names appear in the select list and they shall en bloc be senior over the persons appointed to the cadre of Auditors by direct recruitment in the same year.

## **18. Reservation.**

- Notwithstanding anything contained in these rules, vacancies shall be reserved for candidates belonging to Scheduled Castes and Scheduled Tribes in accordance with the provisions of the Orissa Reservation of Vacancies in Posts and Services (For Scheduled Castes and Scheduled Tribes) Act, 1975 (Orissa Act 38 of 1975) and the rules framed thereunder in case of direct recruitment and promotion and for candidates belonging to ex-Serviceman, Physically Handicapped and Sportsmen to the extent as may be notified by Government from time to time in case of direct recruitment.

## **19. Relaxation.**

- Where the State Government are satisfied that operation of any of the provisions of these rules causes undue hardship in any particular case, they may dispense with or relax the requirements of the said provisions to such extent and subject to such conditions as may be necessary in order to deal the case in just and equitable manner.

## **20. Repeal and Savings.**

- The Orissa Subordinate Finance Service (Local Fund Audit) Rules, 1970 is hereby repealed :Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

## **21. Interpretation.**

- If any question arises relating to the interpretation of any of the provisions of these rules, the matter shall be referred to the State Government in the Finance Department for decision. Appendix I[See Rule 15]Procedure for Departmental Examination of Members of the Orissa Subordinate Finance Service (Local Fund Audit)(1)The Examiner of Local Fund Accounts shall be responsible for the conduct of the Departmental Examination.(2)The following syllabus is prescribed for the examination.Paper I- Accountancy, Book-Keeping And Government AuditThis paper will test a candidate's knowledge of the fundamental principles on the above subjects.Books Recommended For Study

### **1. Double Entry Book-Keeping - T.S. Grewal.**

### **2. Double Entry Book-Keeping by J.R. Batiboi, Chapters I to XVII**

### **3. Double Entry Book-Keeping - C. Mohar Juneja**

R.C. ChawlaK.K. Sexena

### **4. An Introduction to India Government Accounts and Audit : Part I, Chapter 2, Part II, Chapter 6, Chapter 9, Section 'A', 'B', and 'F', Chapter 10 and 11, Part III, Chapters 12 to 20, Part IV, Chapter 35.**

Paper II - Codes and Financial RulesThis paper will test the candidate's knowledge of the provisions of important rules regulations and executive orders as indicated below concerning conditions of service of Government servants, financial transactions of State Government and in works accounts.Book Recommended for Study

- 1. Constitution of India Articles 202 to 207 and 264 to 300**
- 2. Orissa Service Code.**
- 3. Orissa Travelling Allowance Rules.**
- 4. General Provident Fund (Orissa) Rules.**
- 5. Contributory Provident Fund (Orissa) Rules**
- 6. An Introduction to India Government Accounts and Audit Part IV. Chapter 30, Chapter 31, Section 'A' and 'B'**
- 7. Orissa Treasury Code, Volume I**

**Part I – in full**

**Part II – , Chapter II, Chapter III, Section I, Chapter IV-All provisions except Section VI, Chapters V, VI, and VII in full.**

- 8. Orissa Treasury Coda, Volume II**

The appendices and forms connected with the rules referred to above.

- 9. Orissa General Financial Rules, Volume I in full**
- 10. Orissa General Financial Rules, Volume II**

Appendices 1, 2, 3, 6, 7, 8, 9, -A 10 and 11 and all forms referred to in the rules.

- 11. Orissa Civil Services (Pension) Rules, 1992.**

Paper III - Acts of The Legislature and Rules Framed Thereunder This is intended to test the general knowledge of the candidates on the various Acts and Rules made thereunder and of their correct applicability with reference to accounts of the local bodies. Books Etc. Recommended for Study

- 1. The Orissa Panchayat Samiti Act, 1959.**

Chapter III ... (Section 20, 20-A, 21, 24, 25)

Chapter IV & V ... Full

Chapter VI ... (Section 43)

Chapter VII ... (Section 50, 54-B, 55, 56)

Rules Framed Under the Act (i) Orissa Panchayat Samiti (Travelling Allowance) Rules, 1975. (ii) The Orissa Panchayat Samiti Budget Rules, 1969. (iii) The Orissa Panchayat Samiti Accounting Procedure Rules, 1961. (iv) The Orissa Panchayat Samiti (Administration of Affairs) Rules, 1987.

## **2. Orissa Local Fund Audit Act, 1948.**

(i) Orissa Local Fund Audit Rules, 1951, and (ii) Executive Instructions under the Orissa Local Fund Audit Act, 1948.

## **3. The Local Authorities Loans Act, 1914 and the Local Authorities Loans Rules, 1915.**

## **4. Orissa Municipal Act, 1950.**

## **5. The Certificate Manual comprising Orissa Public Demand Recovery Act, 1963, the rules framed thereunder and executive instructions.**

## **6. The Charitable Endowment Act, 1890.**

## **7. The Orissa Hindu Religions Endowment Act, 1952.**

## **8. The Orissa University of Agriculture and Technology Act, 1965.**

## **9. Financial and Accounts Manual of Orissa University of Agriculture and Technology.**

## **10. Orissa Municipal Rules, 1951.**

## **11. Statutory Rules framed under the Acts mentioned in serials 6 to 8.**

## **12. Accounts Manual of the Universities.**

## **13. Orissa Education Act, 1969 and Rules framed thereunder.**

## **14. Orissa University Act, 1989.**



**15. Orissa Education Code.**

**16. Orissa Aided Educational Institutions' Accounting Procedure Rules, 1985.**

**17. Orissa P.W.D. Code.**

**Part IV – Language Examination**

This paper is intended to test if the candidate have acquired sufficient knowledge in Oriya to be able to conduct an efficient and satisfactory audit of such accounts, etc. of Local Bodies that are maintained in Oriya, The subjects of the Examination will be as follows : (a) Reading and translation of Oriya passages both printed and written usually of the kind met with by the Auditor in course of their duties. (b) Conversion in Oriya on matters connected with audit and accounts generally. (c) A fair knowledge of the Oriya Characters and figures as applied to account and vouchers. (3) The venue of the examination shall be Bhubaneswar. (4) The departmental examination shall be held twice in year preferably in April and October. The Examiner of Local Fund Accounts shall fix the date and time of the examination and announce it in the Orissa Gazette sufficiently in advance. (5) All the candidates are required to send their applications to the Examiner of Local Fund Accounts, Orissa not later than the 1st March or the 1st September, as the case may be, conveying their intention to appear at the examination. (6) Any candidate who fails to send the application under Clause 5 is liable to be excluded from the examination. (7) There shall be four papers for the examination. The duration of the examination in Papers I, II and III shall be three hours each and that in Paper IV shall be two hours. Each paper will carry 100 marks. Auditors shall have to obtain 50 per cent in each of the Papers, I, II and III to secure a pass mark in that paper. Auditors those who are direct recruits shall have to obtain 50 per cent of total marks in paper IV to secure a pass mark. (8) It shall be responsibility of the Examiner of Local Fund Accounts, Orissa to prepare questions and to arrange all other necessary details for the smooth and proper conduct of the examination. He may, appoint suitable officers for setting of the questions and evaluation of the answer papers. (9) Immediately after the examination is over, the answer papers shall be collected, counted, sealed in a packet and handed over to the officer appointed as examiner on the same day. (10) After evaluation, the answer books shall be returned confidential to the Examiner of Local Fund Accounts, Orissa with a list of marks obtained by each candidate within the time to be specified by the Examiner of Local Fund Accounts for the purpose. (11) The Examiner, Local Fund Accounts, Orissa May re-examine a percentage of the examination papers and may enhance or reduce marks awarded for good and sufficient reasons. (12) As soon as may be after the examination but preferably by the end of June or December as the case may be, the results of the examination shall be announced by publication in the Orissa Gazette. (13) A candidate who is reported to have indulged in canvassing or on whose behalf any examiner is approached will be disqualified from passing the examination and will also be liable for disciplinary action. (14) Auditors attending the examination will be allowed travelling allowance as admissible to them under Rule 104 of the Orissa Travelling Allowance Rules subject to such limitation and restrictions prescribed therein.