

The Nagaland Finance and Accounts Service Rules, 1982

NAGALAND

India

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Rule

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The Nagaland Finance and Accounts Service Rules, 1982Published vide Notification No. FIN/TA/6-6/77, dated 13.9.1982Last Updated 18th February, 2020Notification No. FIN/TA/6-6/77, dated 13.9.1982. - In exercise of the powers conferred by the Proviso to Article 309 of the Constitution of India, the Governor of Nagaland is pleased to make the following rules for the purpose of regulating recruitment and promotions and other conditions of service of the persons appointed to the Nagaland Finance and Accounts Service :

1. Short title and commencement.

(a)These rules may be called the Nagaland Finance and Accounts Service Rules, 1982.(b)These shall take effect from the date of publication of these rules in the Notification in the Gazette.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(i)"Appointing Authority" means the Governor of Nagaland;(ii)"Commission" means the Nagaland Public Service Commission;(iii)"Committee" means the Departmental Promotion Committee constituted under Rule 6;(iv)"Director" means the Director of Treasuries and Accounts;(v)"Gazette" means the Gazette published by the Government of Nagaland;(vi)"Governor" means the Governor of Nagaland;(vii)"Government" means the State Government of Nagaland;(viii)"Grade" means a grade of the service (the stage in the service where all the posts at the stage carry the same scale of pay);(ix)"Member of the Service" means a member of the Nagaland Finance and Accounts Service recruited to the service either before or after the commencement of these rules;(x)"Schedule" means the schedule attached to these rules;(xi)"Service" means (1) the Nagaland Finance and Accounts

Service (Class I); and (2) the Nagaland Finance and Accounts Service (Class II).

3. Constitution.

(1) The service shall consist of the following classes and grades of posts. The Nagaland Finance and Accounts Service Class I. (a) Class I (Selection Grade). It shall include the post of Director of Treasuries and Accounts. (b) Class I (Senior Grade I). It shall include the post of Joint Director of Treasuries and Accounts. (c) Class I (Senior Grade II). It shall include the following posts : (i) Deputy Director of Treasuries and Accounts. (ii) Senior Treasury Officer. (iii) Senior Accounts Officer. (d) Class I (junior Grade). It shall include the following posts : (i) Assistant Director of Treasuries and Accounts. (ii) Treasury Officer. (iii) Accounts Officer. The Nagaland Finance and Accounts Service Class II. It shall include the following posts : (i) Sub-Treasury Officer. (ii) Junior Accounts Officer : Proviso. - Provided that the Governor may from time to time reduce or add to any grade or post or posts. (2) Each of the five grades in sub-rule (1) shall form a separate cadre. Members of any lower grade shall have no claim of appointment to the higher grade except in accordance with the provisions of these rules.

4. Strength of the service.

(1) The number of posts, permanent and temporary, under each grade shall be such as may be determined by the Governor from time to time. (2) On the commencement of these rules, the strength of the service, permanent and temporary, shall be as shown in Schedule I. (3) An additional strength of 10% of posts from time to time in each grade or group of grades shall constitute the leave-cum training reserve and deputation reserve.

5. Method of recruitment.

(1) Recruitment to the Class II of the service shall be made by the following methods, viz : (a) by promotion to Treasury Accountants; (b) by limited departmental examination open to the Ministerial Officers as envisaged in sub-rule (1) of Rule 8; (c) by direct recruitment. (2) The quota allotted to each source of recruitment under Clauses (a), (b), and (c) of sub-rule (1) and the minimum educational standards and conditions shall be as mentioned in Schedule II. (3) Notwithstanding anything contained in sub-rule (1) if in the opinion of the Government the exigencies of the service so require, the Government may, by order, after consulting the Commission, if necessary, adopt any method of recruitment to the service other than those specified in the said sub-rule. (4) If sufficient number of candidates for the posts pertaining to any source of recruitment in sub-rule (1) above, in a year are not available in course of recruitment in a calendar year, the quota pertaining to that source shall lapse : (i) Provided that the initial constitution of the service shall be made by absorbing those officers who are holding the posts encadred in the service [vide Schedule I, Rule 4 and Schedule II, Rule 5 (2)] : (ii) Provided further that the State Government nominees who have undergone the course of Subordinate Accounts Service training conducted by the Indian Audit and Accounts Department shall be eligible for absorption in the service in appropriate grades in the following manner : (a) Those who have passed both Parts I and II and Subordinate Accounts Service Examination shall be absorbed in the Class I (Junior Grade) of the service : Provided that all officers

already holding Class I posts at the time of initial constitution and included in the Class I of the service shall be exempted from appearing at the Subordinate Accounts Service Examination for retention of their grade only.(b)Those who have passed only Part I of the Subordinate Accounts Service Examination shall be absorbed in the Class II of the service.(c)Those who have not passed either of the two parts shall be eligible for appointment to the Class II of the service on completion of 2 years of satisfactory service in non-Gazetted post under the Government, up to the time of initial constitution.(5)After the initial constitution of the service, recruitment to the Class I of the service shall be done by the departmental promotion only.

6. Procedure for recruitment by promotion.

(a)There shall be a Department Promotion Committee consisting of the following members, namely

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| (i) Chairman, Nagaland Public Service Commission or a Member of the Nagaland Public Service Commission nominated by the Commission | -Chairman |
| (ii) Chief Secretary to the Government of Nagaland or his nominee. | -Member. |
| (iii) Commissioner, Nagaland. | -Member. |
| (iv) Development Commissioner, Nagaland. | -Member. |
| (v) Financial Commissioner/Secretary/Joint Secretary to the Government of Nagaland Finance Department. | -Member. |
| (vi) Director. | -Member/Secretary. |

Note. - The Director shall not be associated with the meetings of the Committee considering the promotion to the posts of Director.(b)The Governor shall call upon the Chairman of the Committee to select from amongst the eligible members of one grade of the service, persons considered suitable for promotion to the next higher grade of the service indicating the number of vacancies to be filled up by such promotion and simultaneously forward to the Chairman the character rolls, personal files and other relevant papers of all eligible members of that grade of the service.(c)The selection shall be based on merit and suitability with due regard to seniority.(d)To enable the Commission to arrange for a meeting of the Committee, the Government shall forward the following documents to the Commission : (i)Final Seniority list of the grade from which promotion is to be considered. (The seniority list should contain names of at least twice the number of existing vacancies);(ii)Records of service of eligible candidates including annual confidential reports at least for the last three consecutive years; and(iii)Integrity certificates separately in respect of eligible candidates.(e)The Committee when called upon by the Commission, shall meet and prepare a select list of persons for double the vacancy/vacancies in order of merit-cum seniority to be filled up by promotion. Whenever a junior officer is selected in preference to a senior one, the Committee shall record in writing the reason(s) for such supersession. The select list shall remain valid for one year from the date of approval by the Commission under sub-rule (h) below. All vacancy/vacancies arising during the period and intended to be filled up by promotion shall be filled from the list.(f)The select list together with all documents received under sub-rule (d), (i), (ii) and (iii) above shall be forwarded to the Government.(g)On receipt of the list under sub-rule (f), the Government shall forward the same to the Commission together with the documents mentioned in sub-rule (c) above.(h)The Commission shall consider the list prepared by the Committee along with other documents received

from the Government or on receipt of other documents as may be called for by the Commission unless it considers any change(s) necessary, approve the list.(i)If the Commission considers it necessary to make any change in the list, received from the Government, the Commission shall inform the Government of such change(s) proposed and after taking into account the comments, if any, of the Government, may approve the list finally with such modification(s), if any, as may in its opinion be just and proper.(j)The list finally approved by the Commission shall be forwarded to the Government along with all the papers received under sub-rule (e) above :Provided that in the event of any great lapse in the conduct or performance of duties on the part of any of the persons in the select list, the appointing authority may, if it so thinks fit, remove such persons from the select list after consultation with the Commission.

7. Appointment to the service from select list.

(1)Appointment of officers included in the select list to the posts borne on the cadres of the service shall follow the order in which the names appear in the select list.(2)It shall not be necessary to consult the Commission before appointment of a person whose name is included in the list unless during the period intervening between the preparation of select list and the date of appointment, there occurs any deterioration in his work which, in the opinion of the appointing authority, is such as to render him unsuitable for appointment to the service/post.

8. Procedure for recruitment by limited departmental examination.

(1)A limited departmental examination for recruitment to the service shall be held at such interval as the appointing authority may, from time to time, decide in consultation with the Commission for those with 5 years of continuous service/experience in the Accounts/Treasury and who are not more than 45 years of age on the first day of the year in which the examination is conducted and also subject to the other provisions embodied in Column 6 of Schedule II.(2)The examination shall be conducted by the Commission in accordance with the rules and syllabus to be specified by the appointing authority in consultation with Nagaland Public Service Commission.(3)The Commission shall prepare a list of all candidates who have qualified in the examination in order of merit. The Commission shall forward the name(s) in order of merit up to the number of vacancy/vacancies reported to them for recruitment from the list to the appointing authority for appointment. The list shall ordinarily remain valid for a period of one year from the date of Commission's letter of recommendations; provided that every fifth vacancy in Class II grade of the service to be filled up by departmental candidate shall be filled in by promotion of suitable permanent Treasury Accountant(s) with not less than 5 years of service of the first day of the year of selection, as Treasury Accountant.

9. Competitive Examination.

(1)Whenever it is necessary to fill up post(s) by direct recruitment, the appointing authority shall send requisition in duplicate in the prescribed form to the Commission. The Commission shall advertise the post(s) specifying the terms and conditions of these rules.(2)A candidate must apply before such date, in such manner and in such form, as the Commission may prescribe.(3)A

competitive examination or interview or both for the direct recruitment to the service shall be held at such time place as may be prescribed in the notice issued by the Commission for the purpose. Every such notice shall, as far as possible, specify the number of vacancy/vacancies to be filled up to the result of the examination/interview etc.(4)The examination shall be conducted by the Commission in accordance with such rules and syllabus as will be applicable for the recruitment to the Nagaland Civil Service/Nagaland Secretariat Service/Nagaland Police Service the examinations for the above service having common syllabus shall be conducted simultaneously.(5)The Commission shall prepare a list of all candidates which 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 arrange them in order of their relative merit which shall be determined in accordance with the general suitability of the candidate to the service. The Commission shall forward names in order of merit up to the number of vacancy/vacancies reported to them for direct recruitment from the list to the appointing authority for appointment. The list shall ordinarily remain in force for a period of one year from the date of the Commission letter of recommendation.(6)The inclusion of a candidate's name in the 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 in all respects for appointment to the service.

10. Age.

- The age limit for admission to the competitive examination shall be such as may be prescribed from time to time; Provided that the minimum age limit shall not be less than 18 years and more than 25 years. The upper age limit is relax-able by 5 years in the case of candidates belonging to Scheduled Caste/Scheduled Tribe. Upper age is relax-able by 5 years in respect of Government servants who have put in continuous service of not less than 3 years under the State Government.

11. Academic qualification.

- A candidate for direct recruitment to the service shall hold a degree in Arts, Science or Commerce of a University recognised by the Government for this purpose. A list of recognised University is attached at Schedule IV.

12. Character.

- A candidate shall produce to the Commission certificate of good character from-(a)the Principal/Academic Officers of the University or College or School in which he last studied.(b)two respectable persons (not related to the candidate) who are well acquainted with him.

13. Physical fitness.

(1)A candidate shall be of sound health both mentally and physically, and be free from organic defects, or bodily infirmity likely to interfere with the efficient performance of his duties.(2)A candidate shall be required to undergo a medical examination before final selection for appointment

to the service.

14. Disqualification for appointment.

(1) No person shall be qualified for appointment to the service unless he is a citizen of India. (2) No person who has more than one wife living shall be eligible for appointment to the service : Provided that if a candidate is governed by any law recognised by the Government and if such person is allowed to have more than one wife at a time by such law and if the candidate can produce a certificate signed by a Magistrate not below the rank of Magistrate of First Class he shall not be disqualified by reason of that marriage : Provided further that if any person, after joining the Government service under these rules, marry again when the first wife is still living and divorce or separation has not taken place, the person shall be immediately discharged from time the service, unless such person is governed by the first provision of this rule. (3) 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. (4) A candidate who is already in Government service or in the service of a statutory body, shall not be appointed unless a release certificate or a "No objection certificate" from the Government, or the employers, as the case may be, is furnished. (5) No person shall be appointed to the service, whose character and antecedents are adversely reported upon by a competent authority.

15. Appointment to the service from merit list.

- All appointments to the service shall be made by the appointing authority and no such appointment shall be made except after selection by any one method specified in sub-rule (1) of Rule 5 subject to sub-rule (3) of Rule 5. (2) A person shall join within 30 days of the date of receipt of the order of appointment failing which and unless the appointing authority extends the period, which shall not exceed one month, the appointment shall be cancelled. (3) All appointments to the posts in the service shall be notified in the Gazette.

16. Probation.

(1) Persons appointed directly to the service through Commission shall be on probation for a period of two years. (2) The appointing authority may, if it so thinks fit in any case or class of cases, extend the period of probation subject to a maximum period of two years, one year at a time. (3) The appointing authority may dispense with services of those appointed on probation if during or at the end of the period of probation or extended period thereof, the person on probation is considered to be unfit for regular appointment subject to one month's notice in writing. (4) During the period of probation, the persons may be required to undergo such courses of training and instruction and to pass such departmental examination and tests as per syllabus in Schedule III as a condition of successful completion of probationary period. (5) The period of probation completed successfully shall be counted in full as qualifying service for all purposes.

17. Confirmation.

(1)Where a person on probation completed his period of probation to the satisfaction of the appointing authority he shall be given regular appointment in the service if he-(a)has passed all the Departmental Examinations and has successfully undergone the prescribed training; and(b)is considered fit otherwise for confirmation by the appointing authority, in consideration of all other aspects and conditions as are or may be laid down by the Government; provided that where a person on probation is not given opportunity for undergoing the prescribed training during the period of probation his confirmation shall not be held up for the reason of not having successfully undergone the said training but such a person when called upon by the appointing authority to undergo such training shall successfully undergo the said training failing which his subsequent annual increments in the time scale applicable to him shall be withheld without cumulative effect until he has passed the prescribed training/examination. He shall also not be eligible for promotion to the next higher grade.(2)Subject to the conditions laid down in sub-rule (1) confirmation shall be made on the basis of seniority determined under Rule 23.

18. Discharge or reversion before confirmation.

- A member shall be liable to be discharged from the service or reverted to his next lower post or to his previous service in which he holds a lien, as the case may be, if he-(1)in case of one appointed on probation, fails to pass the Departmental examinations, unless the Governor permits him to sit for re-examination in the subject or subjects in which he failed or in other cases, fails to qualify for confirmation in that cadre even after three chances;(2)fails to comply with any of the provisions of this rule.

19. Scale of pay.

- The scale of pay admissible to members of different category of posts in the service shall be such as shown in Schedule I subject to such revision as may be made by the Government from time to time.

20. Fixation of initial pay.

(1)On first appointment to the service, the initial pay of a member of the service shall be fixed at the minimum of the time scale unless under the Fundamental Rules and Subsidiary 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 the higher stage in that time scale.(2)On promotion of a member from lower to higher category of posts in the service, initial pay shall be fixed in accordance with the principles governing such fixation under the Fundamental Rules and Subsidiary Rules or in any rules for the time being in force.

21. Increments.

(1)The first increment of a member of the service appointed on probation in a time scale shall accrue on the expiry of one year from the date of his probation, but further increments shall be admissible only on his successful completion of the period of probation.(2)A member of the service on confirmation shall draw pay at the rate corresponding to his position in the time scale, but he shall not be entitled to any arrear in pay on account of withholding of due increments for the period prior to the date of his successful completion of period of probation.(3)The appointing authority may withhold for such time as it may direct, an increment due to a substantive member of the service who has failed to pass the departmental examination within such time as the appointing authority, may by general or special order, prescribe but the withholding of such increments shall have no cumulative effect.(4)A member of the service appointed against a temporary vacancy in a cadre shall be eligible to draw his usual increments in the time scale under the provisions of the Fundamental Rules subject to the condition that as and when placed on probation he shall remain at the stage of pay in the time scale where he was on the date of probation till his successfully completing the period of probation.

22. Crossing of efficiency bar.

- A member of the service shall not be allowed to cross the stage of efficient bar in the time scale unless he has passed the prescribed departmental examination and the appointing authority is satisfied about his ability and integrity.

23. Seniority.

- Seniority in a cadre shall normally be determined with reference to their date of joining in that cadre; provided that-(a)the seniority of the promotees shall be determined in the order of preference given by the Committee which shall ordinarily be in accordance with the seniority in lower grade;(b)seniority of persons appointed through limited departmental examination or direct recruitment shall be determined in accordance with their position in the merit list;(c)if in a calendar year recruitment is done partly by promotion and partly by limited departmental examination and partly by direct recruitment, the seniority inter se of these categories of officers will be in the order given below :(i)Promotee;(ii)Persons appointed by limited departmental examination;(iii)Direct recruitment.

24. Posting.

- A member of the service shall be liable to be posted any where within the State or to any department of the Government and in any capacity within his/her grade if so required in the interest of public service and in such case, the member of the service shall not have any option whatsoever against such posting or transfer.

25. Miscellaneous provisions.

- Leave, pension, etc. - Save as provided in these rules all matters relating to pay, allowances, leave, pension, discipline and other conditions of service shall be regulated by general rules framed by Government from time to time under Article 309 of the Constitution or continue to be in force under Article 372 ibid governing such matters.

26. Interpretation.

- If any question arises relating to the interpretation of these rules, it shall be referred to the Government in the Finance Department whose decision thereon shall be final.

27. Repeal and saving.

- Any rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed. Notwithstanding such repeal any order made or action taken under any of the rules so repealed or under any general orders ancillary thereto, shall be deemed to have been validly made or taken under the corresponding provisions of these rules. Nagaland Finance and Accounts Service Rule 13

I

[See Rule 4]

Sl. No.	Name of Post	Scale of Pay	No. of Posts	Remarks
	Permanent Temporary	Total		
1.	Class I (Selection Grade) Director.	Rs. 1400-70-1750-E8-75-1900.	1	- 1
	Total	1	-	1
2.	Class I (Senior Grade I) Joint Director	Rs. 1150-65-1475-EB-65-1605-70-1675.	1	- 1
	Total	1	-	1
	Class I (Senior Grade II) Deputy Director Senior			
3.	Treasury Officer, Kohima Treasury, Senior Accounts Officer.	Rs. 900-55-1285-EB-60-1525.	1	- 1
1	-	1		

3	4	7			
	Total	5	4	9	
	Class 1 (Junior Grade)				
	Assistant Director				
4.	Treasuries andAccounts/ Accounts Officer, Treasury Officer.	Rs. 525-35-700-EB-40-1100-EB-45-1325	18	9	27
8	-	8			
	Total	26	9	35	
	Class II Sub-Treasury				
5.	Officer Senior Accounts Officer.	Rs. 475-30-625-EB-30-775-EB-35-1125	2	1	3
10	5	15			
	Total	12	6	18	
	Leave cum-training reserve and deputation reserve (10% of64-6.4 rounded to 7)				7 Rule 4(5)
	TOTAL				71

Nagaland Finance and Accounts Service Rule 5

II

[See Rule 5(2)]

Sl. No.	Name of Post	Departmental promotion.	Limited departmental examination.	Direct recruitment.	Eligibility and other conditions for promotion.
1.	Class i (Selection Grade) Director of Treasuries and Accounts.	100%	-	-	Must be a substantive incumbent of the immediate lower gradewith 3 (three) years of continuous service in that grade.
2.	Class I (Senior Grade) Joint Director of Treasuries andAccounts.	100%	-	-	Must be a substantive incumbent of the immediate lower gradewith 5 (five) years of continuous service in that grade.

3.	Class i Senior Grade (II)1. Deputy Director of Treasuriesand Accounts2. Senior Treasury Officer.3. Senior AccountsOfficer.	100%	-	-	Must be a substantive incumbent of the immediate lower gradewith 7(seven) years of continuous service in that grade and musthave passed the departmental examination.
	Class I (Junior Grade)1. Assistant Director of Treasuriesand Accounts.2. Treasury Officer.3. Accounts Officer.	100%	-	-	
5.	Class II Sub-Treasury Officer, Junior Accounts Officer.		30%	70%	For recruitment to Class II of the service a person must be agraduate of a recognised University. This condition shall notapply to the Treasury Accountants found suitable for promotion tothe Class II of the service.

Notes. - 1. Those have passed both parts of the S.A.S. Examination are exempted from appearing at the departmental examination.

2. Every fifth vacancy in the Class II of the service proposed to be filled up by departmental candidates shall be filled in by promotion of suitable Treasury Accountants who are permanent as Treasury Accountant with not less than 5 (five) years of service as Treasury Accountant.

3. Officers appointed to the Class II of the service from amongst those who have undergone S.A.S. training shall be eligible for promotion in Class I (Junior Grade) only after satisfying one of the following conditions :

(a)Pass both parts of S.A.S.(b)Pass departmental examination.(c)This category of Officers shall also be eligible for promotion to Class I (Junior Grade) only after completion of (five) years of service in the Class II. Their promotion to higher grads of Class I service will be subject to the conditions (a) and (b) above.But those who have passed only Part I of the S.A.S. are exempted from appearing at Papers I and II at departmental examination [vide Rule 16 (4)].

III

Syllabus for departmental examination[See Rule 16(4)]

1. Paper I (with books)-General Accounts :

Group I-Account Code, Volumes I and II (complete). An Introduction to Indian Government Accounts and Audit and Accounts Chapters 6 to 8, 10 to 16, 19, 20, 27, Central Government Compilation of General Financial Rules, 1963 (Chapter 5-Budget grant and appropriation). Group II-Account Code, Volume III, Central Public Works Accounts Code, Nagaland Public Works Department Code, Central Government Compilation of General Financial and Cognate Powers Rules, 1964.

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

Group I-Fundamental Rules and Subsidiary Rules, the Civil Services (Classification, Control and Appeal) Rules, Pension Rules and Leave Rules. Group II-Central Treasury Rules, Volumes I and II.

3. Paper III (without books)-Commercial book-keeping, Carter's Advanced 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 accounts, Receipt and Payment accounts, income and expenditure accounts.

Chapter XVII

Cost Account.

4. Paper IV (without books) Constitution of India-Part XII and Part XIII, Nagaland Acts and Rules in Nagaland Code, Volumes I and II.

IV

[See Rule 11]List of Universities approved by the Government of Nagaland
Indian Universities :Any University incorporated by an Act of the Central or State Legislature in India.
English and Welsh Universities :The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales.
Scottish Universities:The Universities of Aberdeen, Endinburgh, Glasgow, and St. Andrew.
Irish Universities:The University of Dublin (Trinity College).The National University of Dublin.The Queen's University, Belfast.
Universities of Pakistan/ Bangla Desh :The University of Punjab.The Dacca University.The University of Sind.The Rajasthani University.
Universities of America :The University of Harvard.The University of Yale.The University of Columbia.The University of Michigan.