Maharashtra Finance and Accounts Service — Formation of —

GOVERNMENT OF MAHARASHTRA

FINANCE DEPARTMENT

Resolution No. DAT-1064/584-C/XII

Sachivalaya, Bombay-32, dated the 1st February 1965

Read—

(*i*) Government Resolution, Finance Department, No. BSA. 1060/XII, dated 8th December 1960.

(*ii*) Government Resolution, Finance Department, No. MAS. 1161/12791-XV, dated 27th December 1961.

(*iii*) D. O. No. MAS. 1162/1510/XII, dated 17th March 1962 from the Secretary to the Government of Maharashtra, Finance Department, to the Secretaries of the various Government Departments.

RESOLUTION.—Under the Government Resolution, Finance Department, No. BSA. 1060/XII, dated 8th December 1960, Government has accepted in principle the establishment of a Directorate of Accounts and Treasuries under the Finance Department and the reconstitution of the supervisory cadres in the Accounts Offices subordinate to the Finance Department, under a new Maharashtra Account Service. The Directorate of Accounts and Treasuries was established with effect from 1st January 1962 *vide* Government Resolution, Finance Department, No. MAS. 1161/12791-XV, dated 27th December 1961. The question of constituting a new unified accounts service has since been engaging the attention of the Government. There are several isolated posts (gazetted and non-gazetted) dealing with accounts matters, under the administrative control of Government Departments other than the Finance Department. While some of the posts are meant for the maintenance of accounts of commercial schemes undertaken by Government, some are meant for accounts of other schemes or projects sanctioned by Government, including the departmental transactions. The incumbents of most of these posts which are isolated and not included in any particular cadre are at a disadvantage in respect of promotions. In the absence of a common cadre, the requisite degree of interchangeability and uniformity in scales of pay for posts requiring similar qualifications and duties, some Government offices have been experiencing a severe shortage of personnel qualified in accounts work. Government has, therefore, decided to constitute a comprehensive and unified Accounts Service for the State, and on a careful consideration of the data regarding the various accounts posts, the duties and scales of pay attached to them and the qualifications required of the candidates to be appointed to such posts, Government is pleased to order as follows :—

(1) A new Accounts Service to be known as the "Maharashtra Finance and Accounts Service" (State and Subordinate) should be constituted under the administrative control of the Finance Department. The service will be administered by the Director of

Accounts and Treasuries and *Ex-Officio* Joint Secretary to Government of Maharashtra, Finance Department. The classification of the various posts included in the service and their scales of pay shall be as under :—

State Service.	Scale of Pay.
(*a*) M. F. & A. S. (Super-Time-scale).	Rs. 1,800—100—2,000 (M).
(*b*) M. F. & A. S. Class I (Senior).	Rs. 730—45—1,000—50—1,100 (M).
(*c*) M. F. & A. S. Class I (Junior).	Rs. 350—400—30—610—E.B.—40—730—45—955 (M).
(*d*) M. F. & A. S. Class II.	Rs. 300—330—15—450—20—490—E.B.—25—715 (M).
Subordinate Service.	**Scale of Pay.**
(*e*) M. F. & A. S. Class III ...	Rs. 250—15—370—E.B.—15—400—20—500 (M).

The details of the posts included in each class of service mentioned above and the respective recruitment rules prescribed for them shall be as shown in Annexures A, B, C, D and E to this Resolution.

(2) The incumbents of the posts specified in Annexures A, B, C, D and E should continue to hold the posts in the existing scales of pay attached to those posts pending final orders regarding their absorption in the Maharashtra Finance and Accounts Service or otherwise. Pending issue of such orders their cases will continue to be regulated by orders regarding the present terms and conditions of their appointments (including terms regarding examinations, if any) as well as the existing scales of pay as at present.

(3) The existing Heads of Departments and other Departmental Officers now exercising the powers of granting leave and making officiating arrangements in respect of posts included in the various categories of the service should continue to exercise those powers, subject to a maximum of three months at a time and make officiating arrangements under intimation to the Director of Accounts and Treasuries and *Ex-Officio* Joint Secretary until further orders. Also, if there are clear vacancies and long term arrangements are required to be made, such vacancies should be reported immediately with all the relevant particulars to the Director of Accounts and Treasuries and Joint Secretary, Finance Department in respect of the posts included in Annexures B, C, D and E.

(4) The seniority of the Officers belonging to different Departments and Offices, who are brought together in the new Maharashtra Finance and Accounts Service (State or Subordinate) shall be fixed on the basis of the date of continuous appointment to the equivalent post, the *inter se* seniority of the Officers in the original cadre, remaining unaffected. Fortuitous appointments in the nature of stop-gap arrangements and leave vacancies, etc., should however not be given any credit for the purpose of determining seniority.

The detailed principles of fixation of seniority of the persons holding posts in various cadres shall be laid down by Government in consultation with the Maharashtra Public Service Commission.

(5) The posts specified in Annexures B, C, D and E are borne on the State cadres and the incumbents thereof are transferable from one office/department to another throughout the State.

(6) The existing incumbents of the posts included in the Maharashtra Finance and Accounts Service holding the posts either substantively or in an officiating capacity continuously for not less than one year on the date of the constitution of the service and are absorbed in the Maharashtra Finance and Accounts Service should be given option to elect to continue to draw pay in the present scale until the date on which they earn their next or subsequent increment in the present scale or until they vacate their posts or cease to draw pay in that time scale of pay. The option should be exercised in the form in Annexure "H" within four months from the date of orders of absorption. As regards other officiating incumbents who are not eligible to exercise option, their pay will be fixed under normal rules of the Bombay Civil Services Rules from the date of their absorption.

(7) Temporary posts, the continuance of which has been sanctioned from time to time, and which have now been included in the Maharrashtra Finance and Accounts Service shall be continued till the expiry of their last term of sanction. The Heads of Departments/Offices to which such posts are attached, other than those under the administrative control of the Finance Department, should continue to forward the proposals in respect of the following matters to their respective administrative departments direct, under intimation to the Director of Accounts and Treasuries, Maharashtra State, Bombay :—

(*a*) continuance of the temporary posts,
(*b*) making of temporary posts permanent,
(c) abolition of posts, and
(*d*) creation of additional posts.

The administrative departments of Government should endorse copies of orders issued by them in respect of the above matters, to the Director of Accounts and Treasuries and Joint Secretary to the Government, Finance Department, for information and necessary action.

(8) The Director of Accounts and Treasuries and *Ex-Officio* Joint Secretary to Government, Finance Department, Maharashtra State, Bombay shall be responsible to Government for the administration of the Maharashtra Finance and Accounts Service and shall generally take decisions in administrative matters pertaining to the Maharashtra Finance and Accounts Service. In particular the following powers are delegated to the Director of Accounts and Treasuries and Joint Secretary to Government, Maharashtra State, Bombay :—

(*i*) To grant leave other than special disability leave to all officers specified in Annexures B, C and D up to a period of one year and make officiating arrangements for a period not exceeding four months in each case. The Director of Accounts and

Treasuries and *Ex-Officio* Joint Secretary to Government should notify the appointment of substitutes in the *Maharashtra Government Gazette* over his signature.

(*ii*) To order transfers and postings of the Officers specified in Annexures C and D.

(*iii*) To make officiating appointments of Officers from the select lists, approved by Government in consultation with the Maharashtra Public Service Commission in the posts specified in Annexures C and D ~~in vacancies which are not likely to last for more than one year~~ for a period not exceeding one year.

(9) The Rules and Syllabus of the Maharashtra Finance and Accounts Service Class III Examination, referred to in paragraph 3 of the recruitment rule for the posts included in the Maharashtra Finance and Accounts Service Class III (*vide* Annexure E) shall be as shown in *Annexure G* to this Government Resolution. Government is also pleased to declare the Maharashtra Finance and Accounts Service Class III Examination as the Departmental Examination prescribed for the Officers appointed to the posts in the Maharashtra Finance and Accounts Service Class II. Candidates appointed by nomination to the posts in the Maharashtra Finance and Accounts Service Class II should be required to pass the Departmental Examination during the probationary period.

(10) The candidates selected by nomination to the Maharashtra Finance and Accounts Service Class III should be required to undergo a course of training for a minimum period of one year at such places and in such manner as the Director of Accounts and Treasuries and Joint Secretary, Finance Department may determine from time to time. In addition to their theoretical training, these candidates will be attached to the Treasuries and Accounts offices under the Directorate of Accounts and Treasuries for the purpose of practical training. The period of training as also of probation may be extended in his discretion by the Director of Accounts and Treasuries and Joint Secretary, Finance Department if this is deemed necessary for the attainment of the requisite degree of proficiency. A fixed pay of Rs. 200 per month plus usual allowances will be admissible to these candidates during the period of training. The candidates shall also be required to pass the Maharashtra Finance and Accounts Service Class III Examination during the period of probation or the extended period. Failure to pass the prescribed examination within the period of probation or the extended period shall entail liability to discharge without notice. Every candidate shall on selection for training undertake in writing in a form to be prescribed by the Director of Accounts and Treasuries and Joint Secretary with the approval of Government that he will continue to serve Government for a minimum period of three years after completion of his training.

(11) Government has decided under the Government Resolution, Finance Department, No. DAT. 1064/482-C/64/XII, dated 23rd July 1964 that the Accountants' Examination prescribed under the Government Resolution, Finance Department, No. BSA. 1060/1184-(M)-XV, dated the 7th July 1960, *shall be held for the last time in* October/November 1964 and thereafter the Accountants' Examination will cease to be held. The first examination under the Rules and Syllabus of the Maharashtra Finance and Accounts Service Class III Examination (printed as Annexure G to this Government Resolution) will be held in April/May 1965.

(12) With the constitution of the Maharashtra Finance and Accounts Service Class III in which all posts of Treasury Head Accountants are included the posts of Treasury Deputy Accountants and Stamp Head Clerks (which were hitherto treated as Divisional Cadre posts) should now be treated as Regional Cadre posts and District Cadre posts respectively. For the purpose of Regional Cadre posts, District Treasuries in Bombay and Poona Divisions will form one Region. So also Treasuries in Nagpur and Aurangabad Divisions will form the other Region. The former will be known as the Western Region and the latter as the Eastern Region. Appointments to the posts of Deputy Accountants in the Regional Cadre should be made by promotion of treasury clerks who have passed atleast the Maharashtra Accounts Clerks' Examination or have been exempted from passing the same and who are brought on the select list of clerks fit for promotion to posts included in the Regional Cadre according to the principles approved by Government.

(13) All the existing Heads of Departments in respect of the posts included in the Maharashtra Finance and Accounts Service are requested to furnish full service particulars of the present incumbents of the posts, individually, so far as they are concerned, in the form prescribed in Annexure "I" to this Resolution, to the Director of Accounts and Treasuries and Joint Secretary, Finance Department as soon as possible and in any case not later than the *15th March 1965.*

(14) The Rules and Syllabus for the Departmental Examination as provided for in the recruitment rules for the posts included in the Maharashtra Finance and Accounts Service Class I (Senior) and Maharashtra Finance and Accounts Service Class I (Junior) shall be as shown in *Annexure "F"* to this Resolution.

(15) As provided for in the recruitment rules for the posts in Maharashtra Finance and Accounts Service Class I (Junior) and Class II, the rules and syllabus for the competitive examination for recruitment to such posts will be issued in consultation with the Maharashtra Public Service Commission in due course.

(16) In the recruitment rules for the posts in the Maharashtra Finance and Accounts Service Class I (Senior) and Class I (Junior) and Class II, provision has been made for training of officers appointed by nomination during the period of probation. The Director of Accounts and Treasuries and Joint Secretary should formulate the Training Scheme at various levels for these officers and submit proposals to Government in this behalf expeditiously.

(17) The number of posts shown in Annexures A, B, C, D and E to this Government Resolution is based on the information furnished by the concerned administrative departments of Government sometime back. It is likely that this number might have undergone a change by this time. The administrative departments of Government are requested to intimate the correct number of such posts as on the date of issue of these orders, to the Finance Department immediately. As the intention in forming the Maharashtra Finance and Accounts Service is to bring as far as possible all the accounts posts under one common Service, the administrative departments of the Secretariat are further requested to verify that all the accounts posts under their administrative control which should properly be included in the new Service have

been so included and if not, to forward necessary proposals together with the details of the remaining posts (such as designation of the posts, scale of pay, copy of recruitment rules, etc.) to the Finance Department immediately on receipt of these orders.

(18) Government is pleased to sanction up to 28th February 1966, in the first instance, the following posts in the Office of the Director of Accounts and Treasuries and Joint Secretary to Government, Maharashtra State, Bombay, in order to cope with the increase in work consequent on the constitution of the Maharashtra Finance and Accounts Service. These posts are in addition to the posts of one Superintendent and one Noting Assistant already sanctioned under Government Memorandum, Finance Department, No. DAT. 1064/4871/64-XII, dated the 29th August 1964 :—

Designation of the Post and Scale of Pay.	No. of Posts.
Deputy Director of Accounts and Treasuries Bombay—	
Rs. 730—45—1,000—50—1,100 (M)	1
Assistant Superintendent—	
Rs. 230—10—300 (M)	1
Noting Assistant—	
Rs. 185—10—245 (M)	2
Clerk—	
Rs. 100—3—130—E.B.—4—170 (M)	2
Typist—	
Rs. 100—3—130—E.B.—4—170 (M)	2
Junior Stenographer—	
Rs. 145—5—170—6—200—E.B.—6—230—9—275 (M). ...	1
Peon—	
Rs. 65—1—75 (M)	1

(19) Additional expenditure in respect of the posts other than those under the administrative control of the Finance Department and included in the Maharashtra Finance and Accounts Service should be met from the grants sanctioned under the respective Heads of Accounts as hithertofore, during the current financial year. The Heads of Departments and Heads of Offices concerned should take necessary steps to provide for additional expenditure during the next financial year either by way of reappropriation or by inclusion in the revised estimates. Expenditure during the current financial year on account of the new posts sanctioned in the foregoing paragraph should be debited to and met from the sanctioned grants under the Head "19-General Administration-E-Secretariat and Attached Offices-K-Civil Secretariat-K-4-(h)—Directorate of Accounts and Treasuries" and that during the next financial year 1965-66 should be debited to that Head and met from the grants that will be sanctioned in the next year's budget.

By order and in the name of the Governor of Maharashtra,

P. N. DAMRY,
Secretary to Government.

To

The Private Secretary to the Chief Minister,
The Personal Assistants to the Ministers and Deputy Ministers,
The Accountant General, Maharashtra, Bombay,
The Senior Deputy Accountant General, Maharashtra, Nagpur,
The General Administration Department (D Branch) with u. o. stamp,
All other Departments of the Secretariat,
*The Secretary, Maharashtra Public Service Commission, Bombay,
*The Secretary, Maharashtra Legislature Secretariat, Bombay,
*The Registrar, High Court of Judicature, Bombay,
*The Prothonotary and Senior Master, High Court, Bombay,
The Director of Accounts and Treasuries and Joint Secretary, Maharashtra State, Bombay (25 spare copies),
The Deputy Director of Accounts and Treasuries, Maharashtra State, Nagpur/Poona (10 spare copies),
The Chief Auditor, Local Fund Accounts, Bombay (10 spare copies).
The Pay and Accounts Officer, Bombay,
All Commissioners of Divisions,
All other Heads of Departments under the Departments of the Secretariat,
All Collectors,
The Senior Treasury Officer, Poona/Nagpur/Aurangabad,
All other Treasury Officers,
The Deputy Chief Auditors, Local Fund Accounts, Poona/Nagpur/Aurangabad,
All the District Audit Officers, Local Fund Accounts,
All the Chief Executive Officers, Zilla Parishads.
Branch XIIA Select File.

*By letter.

No. of 1965.

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ANNEXURE A

Statement showing the posts included in the Maharashtra Finance and Accounts Service (Super-time Scale) Rs. 1,800—100—2,000 (M).

Serial No.	Designation of the post.	No. of Posts.
1	Director of Accounts and Treasuries and *Ex-Officio* Joint Secretary to Government of Maharashtra, Finance Department.	One

Recruitment Rule for the post of Director of Accounts and Treasuries and *Ex-Officio* Joint Secretary to the Government of Maharashtra, Finance Department in the Maharashtra Finance and Accounts Service—(Super-time Scale).

Appointment to the post shall be made either—

(*a*) by promotion of a suitable officer with not less than five years service in the Maharashtra Finance and Accounts Service, Class I (Senior).

Or

(*b*) by transfer on deputation of an officer of sufficient standing from the Indian Audit and Accounts Service :

Provided that, in special circumstances, e.g. when it is not feasible to make appointment under clause (*a*) or (*b*) or pending appointment under one of them, appointment to the post may also be made by the temporary transfer of a suitable Officer holding the post of Deputy Secretary in a Department of the Secretariat.

2. A candidate appointed by promotion will be required to pass the examinations in Hindi and Marathi according to the prescribed rules unless he has already passed or has been exempted from passing such examinations.

ANNEXURE B

Statement showing the posts included in the Maharashtra Finance and Accounts Service, Class I (Senior) — Scale of Pay Rs. 730—45—1,000—50—1,100 (M) — (Revised).

Serial No.	Designation of the post	No. of Posts
1	Deputy Director of Accounts and Treasuries, Bombay, Nagpur and Poona ...	3
2	Chief Auditor, Local Fund Accounts, Bombay	1
3	Pay and Accounts Officer, Bombay	1
4	Director of Accounts in the Office of the Charity Commissioner, Bombay ...	1
5	Controller of Milk Accounts in the Dairy Development under the Agriculture, Food and Co-operation Department.	1
6	Chief Accounts Officer and Deputy Secretary to Government, Agriculture, Food and Co-operation Department (Civil Supplies).	1
7	Chief Accounts Officer (Projects)	1
8	Accounts Officer (Stores) Directorate of Accounts and Treasuries, Maharashtra State, Bombay (at present held in abeyance).	1
9	Chief Accounts Officer in the Maharashtra Housing Board (Deputation Post).	1
10	Any other post specified by Government from time to time	
	Total No. of posts ...	11

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service, Class I (Senior).

Appointment to the posts shall be made either—

(*a*) by promotion of a suitable officer from the Maharashtra Finance and Accounts Service, Class I (Junior).

OR

(*b*) by nomination from among the candidates who—

(*i*) are not less than 25 and, unless already in the Service of the Government of Maharashtra, are not more than 35 years of age.

(*ii*) are Chartered or Associate Chartered or Incorporated or Registered Accountants or possess a Bachelor's or a Higher degree in at least the Second Class in Arts, Science, Commerce or Law of a recognised University, and