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 Governmeent, 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	
11	Finance & Accounts officer in the Bureau of Text Books Production & Curriculam Reserch (Deputation Post)	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 Account 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 Art Science, Commerce or Law of a recognised University, and

(iii) possess experience in accounts and audit for not less than five years in a responsible capacity in a large commercial organisation or large local authority or Corporation or Board or Government Department :

Provided that the upper age limit may be relaxed in favour of candidates with exceptional qualifications and/or experience.

Preference will be given to candidates who are graduates with Mathematics, Statistics or Accounting and Auditing as one of the subjects.

(c) 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 Under/Assistant Secretary in a Department of the Secretariat.

(d) Provided that the posts may also be filled in on a temporary basis by appointment of suitable officers on deputation from the Indian Audit and Accounts Service.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50. Appointment by transfer of Under/Assistant Secretary from Sachivalaya shall be adjusted against the quota for promotion.

3. A candidate appointed by nomination will be on probation for two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and 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 C

Statement showing the posts included in the Maharashtra Finance and Accounts Service, Class I (Junior) — Scale of Pay Rs. 350—400—30—610—E.B.—40—730—45—955 (M) (Revised).

Serial No.	Designation of the post	No. of Posts
1	Assistant Director of Accounts and Treasuries, Bombay, Nagpur and Poona in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay.	3
2	Deputy Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay ...	9
3	Assistant Pay and Accounts Officer in the Pay and Accounts Office, Bombay.	7
4	Senior Treasury Officer, Poona, Nagpur and Aurangabad	3
5	Assistant Director of Accounts in the Office of the Charity Commissioner, Bombay.	1
6	Accounts Officer in the Office of the Registrar of the Co-operative Societies, Poona.	1
7	Chief Accounts and Finance Officer in Zilla Parishads	25
8	Accounts Officer in the Directorate of Industries, Bombay	1
9	Accounts Officer in the Directorate of Education, Poona	1
10	Accounts Officer in the Agriculture, Food and Co-operation Department, Sachivalaya, Bombay.	1
11	Deputy Controller of Milk Accounts, Bombay, under the Agriculture, Food and Co-operation Department.	1
~~12~~	~~Chief Accounts Officer in the Directorate of Prohibition and Excise, Bombay.~~	~~1~~
13	Accounts Officer in the Home Guards Organisation, Bombay	1
14	Accounts Officer in the Office of the Director of Agriculture, Poona ...	2
15	Controller of Audit and Accounts in the Office of the Surgeon General, Maharashtra State, Bombay.	1
16	Accounts Officer (Mofussil Scheme) in the Office of the Dairy Development Commissioner.	1
17	Accounts Officer (Projects)	1
~~18~~	~~Chief Auditor in the Electrical Circle, Buildings and Communications Department.~~	~~1~~
~~19~~	~~Accounts Officer (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay.~~	~~1~~
20	Accounts Officer in the Directorate of Publicity, Bombay	1
21	Any other post specified by Government from time to time	
	Total No. of posts ...	63

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

Appointment to the posts shall be made either :—

(a) by promotion of a suitable officer from the Maharashtra Finance and Accounts Service, Class II ;

OR

(b) by nomination —

Recruitment to the posts by nomination shall be made on the basis of a competitive examination and *viva-voce* and Personality Test. To be eligible for admission to the examination a candidate should be a Chartered or Associate Chartered or Incorporated or Registered Accountant or should possess a degree in Arts, Science, Commerce, Law, Agriculture or Engineering of a recognised University and should be not less than 21 years and not more than 30 years of age.

(c) 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 posts may also be made by the temporary transfer of a suitable Superintendent from a Department of the Secretariat.

(d) provided that the posts may also be filled in on a temporary basis by appointment of a suitable officer on deputation from the Indian Audit and Accounts Department.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50. Appointments by transfer of Superintendents from Sachivalaya shall be adjusted against the quota for promotion.

3. A candidate appointed by nomination will be on probation for a period of two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and 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 D.

Statement showing the posts included in the Maharashtra Finance and Accounts Service, Class II—Scale of Pay Rs. 300—330—15—450—20—490—E.B.—25—715 (M) (Revised).

Serial No.	Designation of the post.	No. of Posts
1	Accounts Officer (Training), Bombay, Poona, Nagpur and Aurangabad ...	6
2	Treasury Officer	27
3	Accounts Officer in Zilla Parishads	25
4	Accounts Officer in the Printing and Stationery Department	1
5	Accounts Officer in the Directorate of Geology and Mining	1
6	Accounts Officer in the Employees' State Insurance Scheme, Bombay ...	1
7	Accounts Officer in the Vidarbha Housing Board, Nagpur	1
8	Senior Auditor in the Directorate of Education, Poona	2
9	Accounts Officer in the Directorate of Technical Education, Bombay ...	1
10	Chief Audit and Accounts Officer in the Directorate of Social Welfare, Poona.	1
11	Accounts Officer in the Directorate of Animal Husbandry, Poona ...	1
12	Milk Accounts Officer in the Milk Commissioner's Office, Bombay ...	3
13	Accounts Officer in the Dairy Development Department	3
14	Dairy Accounts Officer, Worli Dairy, Bombay	1
15	Accounts Officer in the Regional Dairy Development Office, Poona ...	1
16	Milk Accounts Officer, Milk Scheme, Poona	1
17	Accounts Officer, Regional Dairy Development Office, Nagpur	1
18	Accounts Officer in the Directorate of Fisheries, Bombay	1
19	Accounts Officer (Civil Supplies) in the Office of the Chief Accounts Officer and Deputy Secretary, Agriculture, Food and Co-operation Department.	3
20	Accounts Officer in the Office of the Director of Agriculture, Poona ...	13
21	Assistant Accounts Officer in the Office of the Registrar, Co-operative Societies, Poona.	1

22	District Audit Officer in the Office of the Chief Auditor, Local Fund Accounts, Bombay	26
23	Accounts Officer in the Ports Organisation, Buildings and Communications Department, Bombay	1
24	Organisation and Methods Officer, Directorate of Accounts and Treasuries, Bombay	1
25	Assistant Accounts Officer (Works) in the Maharashtra Housing Board (Deputation Post)	1
26	Assistant Accounts Officer in the Directorate of Publicity, Bombay ...	1
27	Any other post specified by Government from time to time	1
	Total No. of Posts ...	125

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service, Class II.

Appointment to the posts shall be made either :—

(a) *by promotion* of suitable persons from the Maharashtra Finance and Accounts Service, Class III ;

OR

(b) *by nomination*—

Recruitment to the posts by nomination shall be made on the basis of a competitive examination and viva-voce and Personality Test. To be eligible for admission to the examination a candidate shall be Chartered or Associate Chartered or Incorporated or Registered Accountant or should possess a degree in Arts, Science, Commerce, Law, Agriculture or Engineering of a recognised University and should be not less than 21 years and not more than 30 years of age.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50.

3. A candidate appointed by nomination will be on probation for a period of two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and 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 E.

Statement showing the various posts included in the Maharashtra Finance and Accounts Service Class III—Scale of Pay Rs. 250—15—370—E.B.—15—400—20—500. (M) (Revised).

Serial No	Designation of the Post.	No. of Posts.
1	Superintendent in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay	5
2	Inspector of Stores in the Stores Verification Organisation under the Directorate of Accounts and Treasuries	8
3	Posts of Head Accountant in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay	3
4	Superintendent/Senior Auditor in the Office of the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay	28
5	Superintendent in the Pay and Accounts Office, Bombay	24
6	Head Accountant in the District Treasuries	31
7	Posts of Head Accountant/Accountant in the Offices of Commissioners of Division	8
8	Sub-Treasury Officer, Koyna	1
9	Head Accountant in the Office of the Controller of Accommodation, Bombay	1
10	Accountant in the Office of the Charity Commissioner, Bombay	13
11	Head Clerk in the Directorate of Printing and Stationery, Bombay ...	1
12	Head Clerk in the Office of the Manager, Government Central Press, Bombay	1
13	Accountant in the Office of the Commissioner of Labour and Director of Employment, Bombay.	1
14	Accountant in the Office of the Commissioner of Workmen's Compensation, Bombay	1
15	Superintendent in the Directorate of Technical Education, Bombay ...	1
16	Audit and Accounts Officer in the Directorate of Social Welfare, Poona ...	2
17	Senior Auditor in the Dairy Development Commissioner's Office, Bombay ...	6
18	Head Clerk-cum-Accountant in the Office of the Dairy Development Commissioner, Bombay	1

Serial No.	Designation of the Post.	No. of Posts.
19	Head Accountant in the Dairy Development Commissioner's Office, Bombay.	10
20	Senior Accountant in the Office of the Chief Accounts Officer and Deputy Secretary to Government, Agriculture, Food and Co-operation Department (Civil Supplies)	8
21	Head of Branch in the Office of the Inspector General of Police, Bombay ...	1
22	Office Accountant in the Office of the Commissioner of Police, Bombay ...	1
23	Accountant in the Office of the Superintendent, Government Transport Service, Bombay	1
24	Accountant in the Office of the Commandant General, Home Guards, Maharashtra, State, Bombay	1
25	Accountant in the Office of the Administrator General and Official Trustee, Bombay	1
26	Head Accountant in the Maharashtra State, Soldiers, Sailors and Airmen's Board, Poona	1
27	Senior Auditor, Electrical Circle, Buildings and Communications Department.	1
28	Senior Auditor in the Directorate of Printing and Stationery	1
29	Accountant, Koyna Project, Koyna	6
30	Accountant in the Office of the Comptroller of the Household to the Governor (Deputation Post)	1
31	Head Accountant (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay	2
32	Head Accountant, Poona Milk Scheme	1
33	Accountant, Dairy Development Department	1
34	Accountant (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay	2
35	Any other post specified by Government from time to time	
	Total No. of posts ...	175

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service—Class III.

1. Appointment to the posts shall be made by the Director of Accounts and Treasuries and Joint Secretary to Govrnment, Finance Department, Bombay, either :—

(a) by promotion of persons who have passed the Maharashtra Finance and Accounts Service, Class III, Examination or are exempted from passing it and who are brought on the select list of persons fit for promotion to Maharashtra Finance and Accounts Service, Class III.

or

(b) by nomination from among candidates who :—

(i) are not less than twenty and unless already in the service of the Government of Maharashtra, not more than 30 years of age ; *and*

(ii) hold a Bachelor's degree in at least the Second Class in Arts, Science, Commerce or Law of a recognised University.

Provided that the upper age limit may be relaxed in favour of candidates with good qualifications and/or experience.

Provided further that preference will be given to candidates who hold a degree in Arts or Science with Mathematics or Statistics as the principal subject or in Commerce with Accountancy and Auditing as the optional subject.

2. As far as practicable the ratio for appointment to the posts in the Maharashtra Finance and Accounts Service, Class III by promotion and nomination shall be 4 : 1.

3. Candidates appointed by nomination shall be on probation for two years and shall be required to pass the Maharashtra Finance and Accounts Service—Class III Examination within the period of probation.

4. Persons appointed either by promotion or nomination shall be required to pass Language Examinations according to the prescribed rules unless they have already passed them.

ANNEXURE F.

Rules and Syllabus for the Departmental Examination of the Maharashtra Finance and Accounts Service Class I (Senior) and Class I (Junior).

1. These Rules may be called the "Maharashtra Finance and Accounts Service Class I Officers Examination Rules, 1965".

2. The examination will be held by the Maharashtra Public Service Commission twice a year ordinarily during April and October.

3. No candidate appointed by nomination to the posts in the Maharashtra Finance and Accounts Service Class I (Senior) and Class I (Junior) will be allowed to appear for the examination in each part more than twice except in cases where the period of probation has been extended by Government. Candidates appointed by promotion to these posts will also be required to pass the examination in each part within two attempts and within a period of two years from the date of their promotion.

4. All candidates appointed by nomination to the posts in the Maharashtra Finance and Accounts Service Class I (Senior) and Class I (Junior) shall appear for and pass the examination before the completion of their period of probation. In the event of failure to pass the examination during the period of probation, Government may, at its discretion, dispense with the services of the candidates or deal with them in such manner as it deems fit. In the event of failure to pass the examination on the part of candidates appointed by promotion within the specified period they will be liable for reversion to the lower post.

5. A candidate failing to appear for or to pass the examination within the period specified above may be permitted by Government to appear for any one of the two examinations held next after expiry of the period where such permission is granted. The candidate's failure to pass the examination within the extended period will entail the consequences mentioned in Rule 4.

Provided that if Government is satisfied that failure to pass the examination within the extended period was due to circumstances beyond the control of the candidate, Government may grant him special permission to appear for the examination held next after such extended period.

6 Government may at its discretion grant exemption to the candidates appointed by promotion from passing the examination in special circumstances after recording the reasons therefor.

7. The examination shall be in Part I and Part II as shown in Appendix "A" and a candidate may be allowed to take each part of the examination separately or both the parts together. It will be necessary to obtain 50 per cent. of the marks in each paper to secure a pass in the examination in each part. A candidate who obtains at least 75 per cent. or more marks in each part will be considered to have passed the examination with credit provided that a candidate who has secured exemption or exemptions under Rule 9 below and passes at the second or subsequent attempt in the remaining paper or papers, shall not be declared to have passed with credit. at one & the same exam.

8. If a candidate passes in all the papers of Part I or Part II except one, his failure to pass in that paper shall be condoned provided the deficiency does not exceed 5 per cent. of marks assigned to the paper.

9. An unsuccessful candidate who has obtained 60 per cent. or more of the marks obtainable in a paper in any part shall be exempted from appearing again in that paper at all the subsequent examinations.

10. The exact date and place of the examination shall be notified by the Maharashtra Public Service Commission in the Government Gazette.

11. The Syllabus for the examination, the duration and the marks of each paper, shall be as shown in Appendix "A" to this Annexure.

APPENDIX "A"

Syllabus for the Departmental Examination for the Officers of the M. F., and A. S. Class I.

PART I.

No. of Paper.	Subject.	Books Prescribed.	Hours.	Marks
I.	Precis and drafting— (i) Correspondence or other material to be summarised 70 marks. (ii) Drafting of a letter or a Memo. 30 marks.		3	100
II.	Service Rules (with Books).	(i) Bombay Civil Services Rules, Vol. I. (ii) Bombay Civil Services Rules, Vol. II. (iii) Bombay Civil Services, Conduct, Discipline and Appeal Rules.	3	100
III.	Government Accounts and Audit (without Books).	(i) An introduction to Indian Government Accounts and Audit (Third Edition). (iii) Manual of the Pay and Accounts Office Chapters I to XVI of Volume I.	3	100

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PART I—*contd.*

No. of Paper.	Subject	Books Prescribed.	Hours.	Marks.
IV.	Commercial Book-Keeping (without Books).	Matters relating to :— (*i*) Fundamentals of the Double Entry, Trading, Manufacturing and Profit and Loss Accounts and Balance Sheet, Capital and Revenue, Income and Expenditure and receipt and payment Accounts, Bills of Exchange, Promissory Notes and Cheques, Self-Balancing System, Consignments and Joint ventures, Partnership Accounts, Partnership Dissolution Accounts, Single Entry System, Accounts of Joint Stock Companies, Amalgamation, Absorption and Reconstruction Accounts. (*ii*) Depreciation and Reserves, Double Account System, Departmental and Branch Accounts. (*iii*) Goodwill in Accounts, Cost Accounting. Books recommended. (1) Advanced Accounting by J. R. Batliboi. (2) Advanced Accounts by R. N. Carter. (3) Principles and Practice of Auditing by J. R. Batliboi.	3	100

Note.—All questions on auditing will be set only on the principles thereof.

PART II.

V.	Constitution of India (without books).	Constitution of India	3	100
VI.	Financial Rules and Treasury Rules (with books).	(*i*) Bombay Financial Rules, 1959. ... ... (*ii*) Bombay Treasury Rules, 1960. (*iii*) Bombay Contingent Expenditure Rules, 1959. (*iv*) Bombay Budget Manual. (*v*) Government Securities Manual. (*vi*) Bombay General Provident Fund Rules.	3	100
VII.	Accounts Rules (with books).	(*i*) Account Code, Vol. I. ... ... (*ii*) Central Public Works Account Code (with Books of Forms). (*iii*) The Maharashtra Zilla Parishads and Panchayat Samitis Account Code (Draft) so long as the final Account Code is not published.	3	100
VIII.	Acts and Rules (with books).	(*i*) The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and Rules made thereunder. (*ii*) The Bombay Local Fund Audit Rules, 1931. (*iii*) The Bombay Primary Education Act, 1947 and the Bombay Primary Education Rules, 1949. (*iv*) The Bombay Village Panchayat Act, 1958.	3	100

ANNEXURE G.

Rules for the Maharashtra Finance and Accounts Service, Class III Examination.

1. These rules may be called the "Maharashtra Finance and Accounts Service, Class III Examination Rules, 1965."

2. (*a*) The examination will be held in two parts, Part-I and II as shown in Appendix 'C' to this Annexure and will be held by the Maharashtra Public Service Commission, Bombay, twice a year in April/May and October/November every year.

(*b*) A candidate may be allowed to take each part of the examination separately or both the parts together.

3. Subject to the provisions of these Rules, the Maharashtra Finance and Accounts Service—Class III Examination will be compulsory for every incumbent of the post specified in Appendix 'A' to this Annexure.

4. Subject to the provisions of Rule 7 all persons at present holding the posts specified in Appendix 'A' who are not above the age of 40 years on the date on which these rules come into force, and who have not passed the Head Accountants' Examination, the Accountants' Examination held by the former Government of Hyderabad, the Accountants' Examination prescribed by this Government or the Subordinate Accounts Service Examination conducted by the Comptroller and Auditor General of India or the Accounts Officers' Examination of the former Government of Hyderabad or any other equivalent examination so declared by Government, will be required to pass the Maharashtra Finance and Accounts Service Class III Examination within a maximum period of five years with a maximum of four chances to appear for each part of the examination.

5. *Persons at present holding the posts specified in Appendix 'A'* who are above the age of 40 years on the date these rules come into force and *who have not passed* or have not been permanently exempted from passing any of the examinations specified in Rule 4 above, may appear for the examination, if they wish to do so. They cannot, however, claim promotion to any post for which the examination is compulsory unless they qualify themselves by passing the examination or are exempted from passing it.

6. (*a*) A person who has put in not less than three years continuous service in the Upper Division or in any other equivalent post lower than the post specified in Appendix 'A' to this Annexure and who is not above the age of 40 years may appear for this examination. A list of such posts is given in Appendix 'B' to this Annexure.

(*b*) A person who has put in not less than five years service in any Government Department/ Office and who has not reached the age of 40 years may appear for this examination.

Provided that in both the cases covered by clauses (*a*) and (*b*), the persons should have passed or have been exempted from passing either the Maharashtra Accounts Clerks' Examination or the Departmental Confirmatory Examination in the Office of the Chief Auditor, Local Fund Accounts or in the Pay, and Accounts Office, Bombay or any other equivalent examination so declared by Government.

7. (*a*) All persons who have passed the Head Accountants' Examination or the Accountants' Examination of the former Government of Hyderabad or the Accountants' Examination of this Government or the Accounts Officers' Examination of the former Government of Hyderabad or any other equivalent Examination so declared by Government and holding the post specified in Appendix 'A', may be held eligible for exemption from passing this examination provided that :—

(*i*) In the case of persons in District Treasuries, they should have held the post of Head Accountants in District Treasuries on or before 1st January 1962 or they should have rendered an aggregate service of not less than three years on the supervisory treasury posts of Stamp Head Clerk, Deputy Accountant or Head Accountant or any other post declared as temporary addition to the permanent cadre of these posts or any other posts held on deputation and treated as equivalent to any of these posts on the date of issue of these Rules.

(*ii*) Persons who have not completed a total service of three years on the posts mentioned in (*i*) above may be held eligible for exemption as and when they complete the period of three years service.

(*b*) In the case of persons in the Pay and Accounts Office and the Office of the Chief Auditor, Local Fund Accounts, any one who has passed the confirmatory examination for Upper Division Clerks or has been exempted therefrom, and has also worked as Clerk-in-charge, Superintendent/ Senior Auditor for a period of three years on the date of issue of these Rules, may be held eligible for exemption from passing this examination provided that a person who has not completed a total service of three years as specified above may be held eligible for exemption after he completes the period of three years provided he is working as a Clerk-in-charge Superintendent/Senior Auditor on the date of issue of these rules.

(*c*) Inspectors of Stores in the Stores Verification Branch of the Directorate of Accounts and Treasuries appointed prior to the enforcement of the recruitment rules i.e. 22 May 1959 may be held eligible for exemption from passing this examination.

(*d*) Grant of exemption to persons whose age exceeds 40 years on the date on which their liability to pass the examination commences, will be considered by Government on merits as and when necessary.

8. No candidate shall be allowed more than four chances to appear for each part of the Examination.

Permission to appear at any particular examination and for each attempt will be granted by the Director of Accounts and Treasuries, Maharashtra State, Bombay. Permission to appear at any particular examination shall count as one chance whether the candidate actually appears for the examination or not, unless he is specifically allowed by the Director of Accounts and Treasuries, Maharashtra State, Bombay to withdraw his name. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's name should be applied for as early as possible, before the commencement of the Examination.

The Director of Accounts and Treasuries, Maharashtra State, Bombay, may grant, in deserving cases, one or more extra chances to appear for any part of the examination.

9. The power to grant special permission in relaxation of the conditions prescribed shall rest with the Government in the Finance Department.

10. The syllabus prescribed for this examination, the duration and the marks for each paper shall be as indicated in Appendix 'C' to this Annexure.

11. Forty-five per cent. of the marks in each paper should be required to be obtained to secure a pass in the examination in each Part. A candidate who obtains at least 75 per cent. or more marks in each part will be considered to have passed the examination with credit in that part provided that a candidate who has secured exemption or exemptions under Rule 13 below and passes at the second or subsequent attempts in the remaining paper or papers, shall not be declared to have passed with credit.

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12. If a candidate passes in all the papers of Part I or Part II except one, his failure to pass in that paper shall be condoned provided the deficiency does not exceed 5 per cent. of the marks obtainable in that paper.

13. An unsuccessful candidate who has obtained 60 per cent. or more of the marks obtainable in a paper in any part shall be exempted from appearing again in that paper at all the subsequent examinations.

APPENDIX "A".

1. Superintendents in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay.
2. Inspectors of Stores in the Stores Verification Organisation under the Directorate of Accounts and Treasuries, Maharashtra State, Bombay.
3. Posts of Head Accountants in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay.
4. Superintendents/Senior Auditors in the Office of the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay.
5. Superintendents in the Pay and Accounts Office, Bombay.
6. Head Accountants in the District Treasuries.
7. Posts of Head Accountants/Accountants in the Offices of Commissioners of Divisions.
8. Sub-Treasury Officer, Koyna.
9. Head Accountant in the Office of the Controller of Accommodation, Bombay.
10. Accountants in the Office of the Charity Commissioner, Bombay.
11. Head Clerk in the Directorate of Printing and Stationery, Bombay.
12. Head Clerk in the Office of the Manager, Government Central Press, Bombay.
13. Accountant in the Office of the Commissioner of Labour and Director of Employment, Bombay.
14. Accountant in the Office of the Commissioner of Workmen's Compensation, Bombay.
15. Superintendent in the Directorate of Technical Education, Bombay.
16. Audit and Accounts Officers in the Directorate of Social Welfare, Poona.
17. Senior Auditors in the Dairy Development Commissioner's Office, Bombay.
18. Head Clerk-*cum*-Accountant in the Office of the Dairy Development Commissioner, Bombay.
19. Head Accountants in the Dairy Development Commissioner's Office, Bombay.
20. Senior Accountants in the Office of the Chief Accounts Officer and Deputy Secretary to Government, Agriculture, Food and Co-operation Department (Civil Supplies).
21. Head of Branch in the Office of the Inspector General of Police, Bombay.
22. Office Accountant in the Office of the Commissioner of Police, Bombay.
23. Accountant in the Office of the Superintendent, Government Transport Service, Bombay.
24. Accountant in the Office of the Commandant General, Home Guards, Maharashtra State, Bombay.
25. Accountant in the Office of the Administrator General and Official Trustee, Bombay.
26. Head Accountant in the Maharashtra State Soldiers, Sailors and Airmen's Board, Poona.
27. Senior Auditor, Electrical Circle, Buildings and Communications Department.
28. Senior Auditor in the Directorate of Printing and Stationery.
29. Accountants, Koyna Project, Koyna.
30. Accountant in the Office of the Comptroller of the Household to the Governor (Deputation Post).
31. Head Accountants (Reconciliation), Directorate of Accounts and Treasuries, Maharashtra State, Bombay.
32. Head Accountant, Poona Milk Scheme.
33. Accountant, Dairy Development Department.
34. Accountants (Reconciliation), Directorate of Accountants and Treasuries, Maharashtra State, Bombay.
35. Any other post specified by Government from time to time.

APPENDIX "B"

Statement showing the designation of the posts in Upper Division or equivalent posts lower than the posts specified in Appendix 'A'.

Serial No.	Name of Office.	Designation of posts.
1	Directorate of Accounts and Treasuries, Maharashtra State, Bombay.	1. Assistant Superintendent. 2. Noting Assistant. 3. Cashier in the Head Office of the Directorate. 4. Stock Verifier.
2	Office of the Chief Auditor, Local Fund Accounts, Bombay.	1. Selection Grade Clerk. 2. Sub-Auditor. 3. Upper Division Clerk and Junior Auditor.

Serial No.	Name of Office.	Designation of posts.
3	Pay and Accounts Office, Bombay ...	1. Assistant Superintendent/Selection Grade Clerk. 2. Upper Division Clerk.
4	District Treasury Offices	1. Deputy Accountant. 2. Stamp Head Clerk. 3. Senior Clerk.
5	Offices of the Divisional Commissioners.	1. Deputy Accountant. 2. Senior Clerk. 3. Senior Accounts Clerk.
6	Office of the Controller of Accommodation, Bombay.	1. Deputy Head Accountant. 2. Accountant.
7	Office of the Charity Commissioner, Bombay.	1. Senior Clerk.
8	Directorate of Printing and Stationery and Government Central Press.	1. Senior Clerk.
9	Office of the Commissioner of Labour and Director of Employment, Bombay.	1. Senior Clerk. 2. Senior Grade Clerk.
10	Office of the Director of Technical Education, Bombay.	1. Noting Assistant. 2. Accountant.
11	Office of the Director of Social Welfare, Poona.	1. Head Accountant. 2. Audit Officer. 3. Senior Clerk.
12	Office of the Dairy Development Commissioner, Bombay.	1. Junior Accountant. 2. Accountant. 3. Head Clerk. 4. Auditor. 5. Stock Verifier. 6. Deputy Accountant. 7. Head Cashier. 8. Senior Cashier. 9. Assistant Accountant. 10. Stores Assistant. 11. Senior Accounts Clerk. 12. Senior Clerk.
13	Office of the Chief Accounts Officer and Deputy Secretary, Agriculture, Food and Co-operation Department, Bombay.	1. Junior Accountant. 2. Deputy Accountant. 3. Supply Accountant. 4. Accounts Supervisor.
14	Office of the Inspector General of Police.	1. Senior Grade Clerk. 2. Selection Grade Clerk
15	Office of the Commissioner of Police, Bombay.	1. Deputy Accountant. 2. Cashier. 3. Head Clerk.
16	Office of the Superintendent, Government Transport Service, Bombay.	1. Assistant Accountant.
17	Office of the Commandant General, Home Guards, Maharashtra State, Bombay.	1. Deputy Accountant. 2. Auditor.
18	Office of the Administrator General and Official Trustee, Maharashtra State, Bombay.	1. Second Clerk. 2. Additional Second Clerk. 3. Senior Assistant Accountant. 4. Additional Senior Assistant Accountant. 5. Assistant Accountant.
19	Office of the Secretary, Maharashtra State Soldiers', Sailors' and Airmen's Board, Poona.	1. Senior Clerk.
20	Office of the Comptroller of the Household to the Governor of Maharashtra.	1. First Assistant.
21	Office of the Electrical Engineer to Government, Bombay.	1. Senior Accounts Clerk. 2. Divisional Head Clerk. 3. First Clerk. 4. Accountant.
22	Office of the Chief Accounts Officer, Koyna.	1. Upper Division Clerk.
23	Any other post specified by Government from time to time.	

APPENDIX "C"

Syllabus for Maharashtra Finance and Accounts Service Class III Examination

No. of papers	Subject	Books prescribed	Hours	Marks
		PART I		
I.	Service Rules (without Books) Theoretical.	1. Bombay Civil Services Rules, Vol. I. 2. Bombay Civil Services Rules Vol. II (Appendices I to III, VII-A IX to XIV-C, XX to XLII-C, XLIV-A, XLV to XLVII, L to LII). ... 3. Bombay General Provident Fund Rules	3	100
II.	Service Rules (with Books) Practical.	As above ...	3	100
III.	Treasury and Financial Rules (without books)	1. Bombay Financial Rules, 1959. 2. Bombay Treasury Rules, 1960. 3. Bombay Budget Manual (Second Edition) (excluding Chapters IV, V, Chapter IX; paragraphs 112 to 117, Chapter XIII and Appendices 2, 4, 7, 11 and 12). 4. Bombay Contingent Expenditure Rules, 1959.	3	100
IV.	Accounts Rules (without Books).	1. Account Code, Vol. I. 2. Account Code, Vol. II. 3. Account Code, Vol. IV (Chapters 1, 3, 4 and 19 only). 4. An Introduction to Indian Government Accounts and Audit (Third Edition) Parts I and II (excluding the Chapters relating to Defence, Railways and Posts and Telegraphs). 5. The Central Public Works Account Code, [Chapters II, III, VI to XI, XIII (A, B, C and D), XV and XVI].	3	100
		PART II		
V.	Precis and Draft— (a) Passage or correspondence to be summarised ... 50 (b) Drafting of a letter ... 30 (c) Usage of words and correction of sentences. 20	*Nil.*	3	100
VI.	Book Keeping (without Books). Fundamentals of Double Entry, Trading, Manufacturing and Profit and Loss Accounts and Balance Sheet, Capital and Revenue. Income and Expenditure and Receipts and Payments Accounts, Bills of Exchange, Promissory Notes and Cheques, Self-balancing System, Consignments and Joint Ventures, Single Entry System, Depreciation Reserve, Double Account System, Goodwill in Accounts, Cost Accounting.	(i) Advance Accounting by J. R. Batliboi, 21st Edition, Chapters I to VI, IX, XIV, XV, XXII and XXIV. (ii) Advanced Accounts by R. N. Carter. Portions corresponding to (i) above.	3	100

of papers.	Subject	Books prescribed	Hours.	Marks.
		PART II—*contd.*		
VII.	Acts and Rules (without Books).	*Group A*— 1. The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and Rules made thereunder. ... 2. The Bombay Local Fund Audit Act, 1930 and Bombay Local Fund Audit Rules, 1931. ... 3. The Bombay Primary Education Act, 1947 and the Bombay Primary Education Rules, 1949. ... 4. The Local Authorities "Loans Act", 1914 and the Bombay Local Authorities Loans Rules, 1923. ... 5. Bombay Village Panchayat Act, 1956. ... *Group B*— 1. The Bombay Municipal Boroughs Act, 1925. ... 2. The Bombay District Municipal Act, 1901 *Group C*— 1. Central Provinces and Berar Municipalities Act, 1922; The Hyderabad District Municipalities Act, 1956. ...	3	100

Note.—Candidates may attempt questions from Groups A and B, or from Groups A and C.

VIII. Miscellaneous (without Books).

Group A—
(60 marks).

1. An Introduction to Indian Government Accounts and Audit (Third Edition), Parts III and IV (excluding Chapters relating to Defence, Railways and Posts and Telegraphs).
2. The Maharashtra Zilla Parishads and Panchayat Samitis Account Code.
3. (*a*) The Bombay Municipal Account Cod[illegible] or
   (*b*) Account Rules framed under sec[illegible]5(*i*) of the C. P., and Berar Municipalities A[illegible]

Notes.—1. Questions on the Maharashtra Zilla Parishads and P[illegible] Samitis Account Code will be based on the [illegible] Code till the final Code is issued.

2. Questions on item No. 3 will be on both (*a*) an[illegible] the candidates can choose either (*a*) or (*b*).

Group B—
(40 marks)

1. Constitution of India, (Articles 1[illegible] 148 to 151, 195 to 207, 264 to 293, 308 to 32[illegible] 57).

ANNEXURE H.

Form for exercising option referred to in paragraph 6 of the Government Re[illegible]ance Department, No. DAT. 1064/584-C/XII, dated the 1st February

I, ...

holding the post of* .... scale

....

in the office of ....

in the substantive/officiating capacity do hereby elect † to come under the revised scale of pay / to retain the existing scale of pay until †

with effect from 196 .

2. The option hereby exercised is final and will not be modified at any subsequent date.

3. §I am in continuous Government service in the present post from ..... and have completed more than one year's service in this post on ....

Date ..... 19 .

Signature

Signed before me

Signature : (with date) — Head of the Office (in the case of non-gazetted Government servants).

Signature : (with date) — Another Gazetted Officer (in the case of Gazetted Officers).

Received the above Declaration.

Date.

Signature.

Assistant Accountant General.
Pay and Accounts Officer.
Head of Office

*The option should be exercised separately in respect of substantive and officiating appointments to the posts included in the Maharashtra Finance and Accounts Service only.

†To be scored if not applicable.

‡Here enter any one of the following alternatives :—

"The date of next increment"

or

"The date of my subsequent increment raising my pay to Rs. "

or

"I vacate or cease to draw pay in the existing scale."

§To be filled in by the Government servant who is holding the post in officiating capacity.

Note 1.—In the case of the Gazetted Officers, they should forward their options to the Audit Officer concerned under intimation to the Director of Accounts and Treasuries and Joint Secretary, Finance Department, Bombay.

Note 2.—In the case of non-gazetted Government servants, they should forward their options to the Director of Accounts and Treasuries and Joint Secretary, Finance Department, Bombay through their Heads of Offices.

ANNEXURE I

(Referred to in paragraph 13 of the Government Resolution, Finance Department, No. DAT-1064/584-C/XII, dated the 1st February 1965)

1. Designation of the post.
2. Name and address of the Office in which the incumbent is working.
3. Whether the post is permanent or temporary.
4. If temporary, the period upto which the post is continued, and the number and date of Government sanction.

4-A. (a) Name of the Service in which the post was sanctioned before the date of issue of these orders.

(b) Whether the incumbent of the post is transferable to any other category of post in the same service.

5. Name of the incumbent of the post.
6. Date of appointment to the post.
7. Whether appointed by nomination or promotion.
8. If the appointment is made according to any Recruitment Rule approved by Government, please attach a copy of the Rules.
9. Whether holding the post substantively or in the officiating capacity. If a substantive holder, the date of confirmation may be stated.
10. Existing scale of pay (whether mofussil or city, whether revised or un-revised may please be specifically stated).
11. Existing pay and allowances (as on 1st February 1965) including special pay and special allowances.
12. The examinations which the officer is required to pass under the existing Recruitment Rules and whether he has passed those examinations.
13. Whether the incumbent belongs to any organised State or Subordinate Service.
14. Whether the post is transferable and borne on State-wide Cadre.

N.B.—Separate form should be used for each incumbent of the post included in the Maharashtra Finance and Accounts Service.