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 Maharashtra 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.