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.