

Provided that save as otherwise provided in these Rules, any order or action taken under the Rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these Rules.

Interpretation.

19. If any question arises relating to interpretation of these Rules, it shall be referred to Government in the Finance Department for decision.

Issue of instructions.

20. Secretary, Finance Department may with the approval of Government issue such instructions not inconsistent with the provisions of these Rules as he considers necessary on matters not specifically covered by these Rules.

By order of the Governor

R. N. DAS

Secretary to Government

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

No. 11114(46)—CCA-38/87-F.

Bhubaneswar, the 24th March 1988

To

All Departments of Government

Subject—Sanction of deputation of the members of the integrated Cadre of Auditors on foreign service terms and conditions.

The undersigned is directed to say that according to Para. 10 of Finance Department Resolution No. 33420-F, dated the 12th June 1986, constituting the common cadre of Auditors, matters relating to appointment, posting, transfer and other service benefits of the members of the integrated cadre are to be dealt with by the Finance Department. But it has come to the notice of the Finance Department that some Departments

of Government are sanctioning the deputation of Auditors and Audit Superintendents belonging to the common cadre of Auditors on foreign service terms and conditions and approaching Finance Department later for regularisation of the matter and filling up of the deputation vacancies. Such unilateral action by the Departments of Government violates the principle laid down in Finance Department Resolution referred to above.

It is, therefore, requested that the Departments of Government may refrain themselves from sanctioning the deputation of the members of the integrated cadre of Auditors without prior concurrence of the Finance Department. Unless prior clearance of the Finance Department is obtained the deputation would be irregular with all attendant consequences for the employee concerned.

[Illegible]

Deputy Examiner-cum-Deputy
Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1988

No. 11694—CCA-8/87-F.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules for regulating the method of recruitment and the conditions of services of persons appointed to the Orissa Auditors Service, namely:—

1. (1) These rules may be called the **Orissa Auditors Service (Method of Recruitment and Conditions of Service) Rules, 1987.**

(2) They shall come into force on the date of their publication in the *Orissa Gazette*.

Short title and commencement.

Definitions

2. (1) In these rules, unless the context otherwise requires—

- (a) "Department" means a Department of the Secretariat as prescribed in the Rules of Business framed under clause (3) of Article 166 of the Constitution of India ;
- (b) "Government" means the Government of Orissa ;
- (c) "Secretary" means the Secretary of the Finance Department ;
- (d) "Service" means the Orissa Auditor Service ;
- (e) "Schedule" means the Schedule appended to these rules ;
- (f) "Scheduled Castes" and "Scheduled Tribes" means such castes and tribes as may be notified from time to time by the President of India under Article 341 and Article 342 respectively of the Constitution of India ;
- (g) "Year" means the financial year

(2) All other words and expressions which have not been defined in these rules shall have the same meaning respectively assigned to them in the Orissa Service Code.

Composition of the cadre.

3. The Service shall consist of the following grades, namely:—

- (i) Auditors and
- (ii) Audit Superintendents ;

Provided that the service may consist of such number of permanent and temporary posts including posts for leave and deputation as the Government may, from time to time determine.

Method of recruitment.

4. Recruitment to the Service shall be made by the following methods, namely:—

- (a) by direct recruitment to the grade of Auditors ;
- (b) by promotion through selection from Ministerial ranks of Departments of Government Heads of Departments, District and Subordinate Offices to the grade of Auditors ;
- (c) by promotion to the grade of Audit Superintendent.

Determination of vacancies.

5. (1) 75% of vacancies in the grade of Auditors arising within a year shall be filled up by direct recruitment of the candidates declared successful in the competitive examination to be conducted by the Selection Board in the manner and according to a syllabus to be notified by Government from time to time.

(2) 25% of vacancies in the grade of Auditors shall be filled up by promotion through selection in the following manner, namely:—

- (a) Junior Assistants in the Departments of Government and Heads of Departments having worked for at least five years and possessing minimum qualification of Intermediate in Arts, Science, Commerce or equivalent thereto and having successfully undergone Secretariat training or passed preliminary accounts examination, as the case may be, shall be considered for promotion by selection to the grade of Auditor ;
- (b) Junior Clerks of District and Subordinate offices who are Matriculates shall be considered for promotion by selection after having worked as such for a minimum period of six years and Junior Clerks who, possess minimum qualification of Intermediate in Arts Science, Commerce or equivalent thereto would be considered for promotion through selection after having rendered five years of service and after passing the preliminary examination in accounts.

Conditions of eligibility for direct recruitment.

6. No person shall be considered eligible for appointment to the grade of Auditors unless—

- (a) he has completed 21 years of age and is not more than 28 years of age, on the 1st day of January of the year in which applications for direct recruitment are invited; provided that the upper age-limit can be relaxed in case of particular class or category of recruits as may be determined by Government from time to time.

- (b) he holds a degree from a recognised University in Arts, Science, Commerce or Law or possesses such other educational qualification as the Government may decide to be equivalent to those prescribed above ;
- (c) he is of good character and of sound physique free from organic defects and may be required to produce a certificate of fitness in support thereof from a Chief District Medical Officer or a Medical Officer of equivalent rank ;
- (d) he has not more than one spouse living; provided that the State Government may, if satisfied that there are special reasons for doing so, exempt any candidate from the operation of this clause.
- (e) he is able to speak, read and write Oriya and has passed a test in Oriya equivalent to Middle School standard.

Eligibility
for Promo-
tion to
grade of
Audit
Superin-
tendent.

7. (1) Promotion to the grade of Audit Superintendents shall be made from the grade of Auditors

(2) No person shall be eligible for promotion to the grade of Audit Superintendent unless he has completed eight years of service in the grade of Auditors on the 1st day of January of the year in which the promotion is made.

(3) No person shall be considered eligible for appointment to the post of Audit Superintendent unless he has passed the Departmental examination as specified in Schedule II.

Selection
Board

8. There shall be constituted a Selection Board consisting of the following members to conduct the examination for direct recruitment to the grades of Auditors in the manner provided in the Schedule I as well as to prepare select lists of Officers for promotion to the grades of Auditors and Audit Superintendent :—

- | | |
|---|------------------|
| (a) Additional Secretary to Government, Finance Department (if there be more than one Additional Secretary, then Finance Secretary will decide as to who will be the Chairman). | Chairman |
| (b) A representative of Community Development & Rural Reconstruction Department of the rank of Deputy Secretary or above. | Member |
| (c) A representative of Revenue Department of the rank of Deputy Secretary or above. | Member |
| (d) A representative of Forest, Fisheries and Animal Husbandry Department of the rank of Deputy Secretary or above. | Member |
| (e) An Officer of the rank of Deputy Secretary or above in charge of Auditor's Establishment. | Member-Secretary |

9. The Selection Board constituted under rule 8 shall ordinarily meet once in a year :—

Provided that the Board may meet more than once in a year if the select lists relating to any grade has been exhausted or for other good and sufficient reasons to be recorded in writing.

Preparation
of select
list.

10. (1) The Selection Board shall prepare the following lists, namely :—

- (a) List of persons fit for appointment to the grade of Auditors.
- (b) List of persons fit for promotion through selection to the grade of Auditors.
- (c) List of Auditors fit for promotion to the grade of Audit Superintendent.

(2) The Selection Board shall consider the cases of Officers three times the number of expected vacancies during next twelve months for preparation of the list of Officers for promotion to the grades of Auditor and Audit Superintendent.

(3) The Selection Board shall recommend not more than one and a half times the expected number of vacancies in each grade during the year and shall arrange the names of Officers considered fit for promotion in order of merit.

(4) The Selection Board shall scrutinise the service records of all Officers coming within the zone of consideration for preparation of the lists :

Provided that if Officers belonging to Scheduled Caste and Scheduled Tribe, the zone of consideration would be five times the number of vacancies as prescribed in the Orissa Reservation of Vacancies in Services and Posts (for Scheduled Caste and Scheduled Tribe), Act, 1975 and Rules framed thereunder.

(5) Selection of Officers for inclusion in the list prepared under sub-rule (3) shall be based on merit and suitability with due regard to seniority:

Provided that any Junior Officer who, in the opinion of the Selection Board, is of exceptional merit and suitability may be assigned a place in the list higher than that of Officers senior to him.

Reservation
of vacancies.

11. (1) Notwithstanding anything contained in these rules, reservation of vacancies to be filled up by persons belonging to Scheduled Caste and Scheduled Tribe and the method of filling of the same shall be as may be prescribed in the Orissa Reservation of Vacancies in the Services and Posts (for Scheduled Caste and Scheduled Tribe) Act, 1975 and Rules framed thereunder.

(2) Three per cent of the vacancies arising in a year and to be filled up by direct recruitment shall be reserved for being filled up by ex-serviceman as stipulated in the Orissa Ex-servicemen (Recruitment to the State Civil Service and Posts) Rules, 1985.

(3) 1 per cent and 3 per cent of the vacancies arising in a year to be filled up by direct recruitment shall be reserved to be filled up by sportsman and Physically handicapped respectively.

Select list

12. (1) The lists prepared by the Selection Board in respect of direct recruitment as well as for promotion through selection to the grade of Auditors and Audit Superintendents under sub-rule (1) of rule 10 shall be placed before the Secretary for approval and upon such approval the lists shall become the select lists.

(2) The select list referred to in sub-rule (1) shall ordinarily be in force for a period of one year from the date of approval of the final lists.

Appointment
to service.

13. (1) Appointments to different grades in the service shall be made in the order in which the names appear in the select lists.

(2) The Finance Department shall allot eligible candidates to different Departments of the Secretariat for appointment to the service according to the number of vacancies reported in each Department.

Probation

14. (1) Every person, on his first appointment to the post of Auditor against a substantive vacancy other than the temporary vacancy, shall be on probation for a period of two years.

(2) Every Officer appointed on promotion to the rank of Audit Superintendent shall be on probation for a period of one year.

(3) Government may for good and sufficient reasons extend the period of probation or terminate the period of probation of an officer.

(4) The period of probation in each case shall count from the date on which the person concerned joins his appointment.

Training and
Departmental
examination.

15. (1) The persons appointed to the service shall undergo such training as may be decided by the Government from time to time.

(2) All Officers in the grade of Auditors, unless specifically exempted by the Government shall be required to pass a departmental examination, as prescribed in Schedule II.

(3) An Officer shall not be entitled to draw his second increment in the scale of pay prescribed or his post, until he passes the departmental examination.

Confirmation
in the
Service.

16. On successful completion of the probation period and on passing the prescribed departmental examination, an Officer shall be confirmed against a substantive post.

Seniority

17. (1) The *inter se* seniority of Officers appointed to any grade in the service shall be in the order in which their names are arranged in the select lists approved by Secretary under rule 12.

(2) The Auditors recruited by way of promotion through selection in a particular year shall be placed above the Auditors directly recruited under clause (a) of rule 4 during the same year.

Relaxation

18. When Government are of opinion that it is necessary or expedient so to do, it may by order for reasons to be recorded in writing relax any of the provisions of the rules in respect of any class or category of persons in the public interest.

Repeal and Saving.

19. All rules corresponding to these rules and in force immediately before commencement of these rules are hereby repealed.

Provided that save as otherwise provided in these rules, any order or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

Interpretation and amendment.

20. If any question arises relating to interpretation of these rules, the same shall be referred to Government in the Finance Department for a decision.

ORDER—Ordered that the notification be published in an extraordinary issue of the *Orissa Gazette*.

By order of the Governor

R. N. DAS

Commissioner-cum-Secretary
to Government

SCHEDULE I

(Vide Rule 5)

Procedure for Direct Recruitment to the Orissa Auditors Service

1. (1) A competitive examination for direct recruitment to the Orissa Auditors Service referred to in rule 5 shall be conducted by the Selection Board constituted under rule 9.

(2) There shall be an open advertisement in at least two local Newspapers with wide circulation inviting applications of candidates for recruitment to the post of auditors, at least two months before the examination is conducted.

2. (a) The applications shall be accompanied by the following :—

(i) Character certificate from the Principal, Dean or Professor in charge of the Department of University in which he last studied.

(ii) Evidence of educational qualification.

(iii) Evidence of age

(iv) If the candidate belonging to any of the Scheduled Caste or Scheduled Tribe, certificate to that effect from the competent authority.

(v) Permanent and present residential addresses.

(vi) Evidence of Sportsman/physically handicapped persons/Ex-service-men.

Note—Only attested copies of original documents relating to items (i), (ii) and (iii) above should be furnished. The originals should be produced during the viva voce test.

(b) Persons in Government service shall be eligible to appear at the examination provided they fulfil the conditions of eligibility.

(c) Application from a candidate in Government service or any Corporation or Undertaking owned or controlled by the State Government or the Central Government or a local body shall be liable for rejection unless it is received through the appointing authority :

Provided that advance copy of application from such a candidate may be accepted subject to the original application being received through the appointing authority in time.

3. The competitive examination will cover both written and vivavoce test. The total marks for the written test is 300 and the total marks of the viva voce test is 30. There shall also be career marking on the basis of academic qualification and that will carry 20 marks.

(i) Written examination shall be held in the following subjects carrying full marks noted against each :—

Subjects	Full marks
Arithmetic	... 100
English	... 100
General Knowledge	... 100

(ii) The duration of examination in each subject shall be for 1½ hours. As far as possible objective questions shall be set for the written test. The questions for different tests shall be set by the Class I Officers who are not the members of the Selection Board.

(iii) The standard and syllabus for the examination which may be revised and altered by the State Government from time to time as follows:—

(a) Arithmetic-Vulgar fractions, decimals, H. C. F., L. C. M., simple and compound practice, simple and compound interest, average rates and taxes, insurances, Square and Cubic measure in metric system, ratio and proportion, problems on time and work and time and distance.

Note—The standard will be equal to that H. S. C. examination.

(b) English—(a) An essay to be written in English—30 marks.

(b) A letter to be written in English—20 marks.

(c) Summary or precis of two English passages—20 marks.

(d) (i) Translation and retranslation in 30 marks—duration 20 minutes.

(ii) An Oriya passage to be translated into English—15 marks.

(iii) An English passage to be translated into Oriya—15 marks

Note—Standard in respect of (a), (b) and (c) will be equal to that of degree examination of a University in Orissa.

(c) General Knowledge—Knowledge of current event particularly those of Orissa and such other matters of every day observations and experiences as may be expected from an educated person.

5. Invigilators for written test—Invigilators for written test shall be appointed by the Chairman of the Selection Board. The date of written test shall be communicated by the Selection Board to the candidate for the written test. Candidates who have secured at least 40% marks in each individual subject and 50% marks aggregate in the written test shall be called to appear in the viva voce test.

6. Academic qualification—The marks secured from High School Certificate examination to degree examination shall be the basis for awarding the marks for academic qualification. No. weightage shall be given to higher examinations which the candidate might have passed. The marks obtained by a candidate in the academic qualification test shall be added to the marks obtained by him in the written examination as well as viva voce test and the aggregate so obtained shall determine his position *inter se* in the select list to be prepared by the Selection Board.

7. Success in the examination shall not confer any right to appointment. Secretary, Finance Department shall send to the District Magistrate, the concerned list of successful candidates with their permanent addresses for verification of their antecedents. On receipt of the remarks of the

ate, the Secretary shall District Magistrate of candidates who are omitted the names struck upon. The remaining candidates in the list shall be successful appointment. The name of eligible candidate who does not accept the appointment when offered shall be struck off from the list.

8. Medical Certificate—A candidate selected for appointment shall be examined by a Chief District Medical Officer of a Government Hospital who shall submit a Medical Certificate in the Form given in the Appendix I. The name of the candidate who fails to submit the Medical Certificate regarding his physical fitness shall be struck off from the list.

APPENDIX I

Medical Certificate Form

I certify that I have examined..... a candidate for employment in the..... and cannot discover that he has any disease, constitutional weakness or bodily infirmity except..... I do not/do consider this a disqualification for employment in the..... His age according to his own statement is..... years and by appearance..... years.

Chief District Medical Officer

SCHEDULE II

[Vide sub-rule (3) of rule 7]

Procedure for conducting Departmental Examination of members of the Orissa Auditors Service

1. Every person appointed as Auditor in the cadre of Orissa Auditors Service shall pass the Departmental Examination.

2. The Secretary of the Finance Department shall take steps for holding the departmental examination twice a year, in April and October. The date and time of the examination as fixed by the Secretary, Finance Department in this regard shall be published in the Orissa Gazette sufficiently in advance.

3. Persons belonging to the cadre of Auditors desirous of sitting in the departmental examination shall send their applications to Secretary, Finance Department or to any other officer authorised by him, not later than one month of the publication of the date and time of the examination in the Orissa Gazette.

4. Persons not sending application fix time shall not be eligible to sit in the examination.

5. The syllabus for the examination shall be as prescribed in Annexure to this Schedule, subject to such changes that may be made from time to time.

6. There shall be four papers for the examination. The duration of examination in Papers (I), (II) and (III) shall be 3 hours each and that in Paper (IV) shall be 2 hours. All the papers carry 100 marks each. An Auditor shall be required to secure atleast 50 per cent of the total marks in each subject in order to be declared to have passed the examination.

7. No Auditor shall be considered eligible for promotion to the next higher grade unless he has passed the departmental examination.

8. Questions for the examination shall be set by an Officer not below the rank of a Deputy Secretary to be appointed by the Secretary, Finance Department.

9. Arrangement for the examination, appointment of invigilators, appointment of examiners and evaluation of answer papers and the like on matters connected will be allowed travelling allowance as be as may be made by the Secretary, Finance Department from time to time.

10. Auditors attending this examination will be allowed travelling allowance as admissible under the Orissa Travelling Allowance Rules.

ANNEXURE

(Vide Clause 5 of Schedule II)

Syllabus of the Examination

PAPER I—ACCOUNTANCY, BOOK-KEEPING AND GOVERNMENT AUDIT

This paper will test a candidate's knowledge of the fundamental principles on the above subjects.

BOOKS RECOMMENDED FOR STUDY

1. Elements of Book-keeping by L. C. Cropper, Chapters I to XII.
2. Double-Entry Book-keeping by J. R. Batiboi, Chapters I to XVII.
3. An Introduction to Indian Government Accounts and Audit, Part I Chapter 2, Part II, Chapter 6, Chapter 9, Sections 'A', 'B' and 'F', Chapters 10 and 11, Part III, Chapters 12 to 20, Part IV, Chapter 35.

PAPER II,—CODES AND FINANCIAL RULES

This paper will test the candidate's knowledge of the provisions of important Rules, Regulations and executive orders as indicated below concerning conditions of service of Government servants, financial transactions of State Government and Works Account.

BOOKS RECOMMENDED FOR STUDY

1. Constitution of India—Articles 202 to 207 and 264 to 300.
2. Orissa Service Code
3. Orissa Travelling Allowance Rules
4. Orissa Amendments and Adaptations of Civil Service Regulations and Rules and Orders of Government relating to pension including extraordinary pension, family pension, commutation of pension, gratuity.

5. General Provident Fund (Orissa) Rules.

6. Contributory Provident Fund (Orissa) Rules.

7. An Introduction to Indian Government Accounts and Audit, Part IV, Chapter 30, Chapter 31, Sections 'A' and 'B'.

8. Orissa Treasury Code, Volume I
Part I in full

Part II, Chapter II, Chapter III, Section 1, Chapter IV—All provisions except Section, Chapters V, VI, VII and VIII in full.

9. Orissa Treasury Code, Volume II

The Appendices and forms connected with the rules referred to above.

10. Orissa General Financial Rules, Volume I in full.

11. Orissa General Financial Rules, Volume II.

Appendices 1,2,3,6,7,8,9, 9-A, 10 and 11 and all forms referred to in the rules.

Paper III—Acts of the Legislature and rules framed thereunder.

This is intended to test the General Knowledge of the candidates on the various Acts and Rules made thereunder and of their correct applicability with reference to Accounts.

BOOKS, ETC, RECOMMENDED FOR STUDY.

1. The Orissa Panchayat Samittee Act, 1959
 - Chapter II .. (Sections 4, 9, 12, 13 14).
 - Chapter III .. (Sections 20, 20 (a), 21, 23, 24, 25).
 - Chapters IV and V } (Sections 43)
 - Chapter VI } (Sections 43)
 - Chapter VII .. (Sections 50, 54-B, 55, and 58-A).

RULES FRAMED UNDER THE ACT

- (i) The Orissa Panchayat Samiti Budget and Approval by the Panchayat Samiti of the Grama Panchayat Budget Rules, 1961.
 - (ii) The Orissa Panchayat Samiti Accounting Procedure Rules, 1961.
 - (iii) The Orissa Panchayat Samiti—Administration of Affairs of Panchayat Samiti Rules, 1962. Sections 3,4,15,16,17,18 and 19.
2. The Orissa Local Fund Audit Act, 1948, Rules, etc. issued under the Act—
 - (i) Orissa Local Fund Audit Rules, 1951.
 - (ii) Executive Instructions under the Orissa Local Fund Audit Act, 1948.
 3. The Local Authorities Loans Act, 1914 and the Local Authorities Loans Rules, 1915.
 4. The Orissa Municipal Act, 1950
 5. The Orissa Municipal Rules, 1953
 6. The Orissa Public Demand Recovery Act, 1963.
 7. The Orissa Hindu Religions Endowment Act, 1951.
 8. The Charitable Endowment Act, 1890
 9. The Orissa University of Agriculture and Technology Act, 1965.
 10. Statutory Rules, if any, framed under the Acts mentioned in Serials 6 to 9.

11. The Utkal University Act, 1966
12. The Utkal University Statutes, 1966
13. The Berhampur University Act, 1966
14. The Berhampur University Statutes, 1966.
15. The Sambalpur University Act, 1966
16. The Sambalpur University Statutes, 1966.
17. The Orissa Education Act
18. The Orissa Prevention of Land Encroachment Act.
19. The Orissa Land Reforms Act, 1960
20. Statutory Rules, if any, framed under the Acts mentioned from serial numbers 3 to 10 to serial number 19.

PAPER IV—LANGUAGE EXAMINATION

This paper is intended to test if the candidates have acquired sufficient knowledge in Oriya to be able to conduct an efficient and satisfactory audit of such accounts that are maintained in Oriya.

The subjects of the Examination will be as follows :—

- (a) Reading and translation of Oriya passages both printed and written usually of the kind met with by the Auditors in the course of their duties.
- (b) Conversation in Oriya on matters connected with audit and accounts generally.
- (c) A fair knowledge of the Oriya characters and figures as applied to accounts and vouchers.