

TRIPURA AUDIT AND ACCOUNTS SERVICE RULES, 2007

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT THE TRIPURA AUDIT AND ACCOUNTS SERVICE RULES, 2007 GOVERNMENT OF TRIPURA FINANCE DEPARTMENT THE TRIPURA AUDIT AND ACCOUNTS SERVICE RULES, 2007 Rule No. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14, 15. 16. 17

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these Rules shall be absorbed in the bottom Pay scale of Grade — V as members of the Service subject to rejection of unfit(s) as per recommendation of the Selection Committee as provided in Rule 14(2) of Part - V. (b) Following initial constitution all within authorized permanent strength of Grade — V of the Service shall be filled by direct recruitment only from candidates who have a Bachelors Degree with Honours in Commerce, Economics and Pure Science subject from a recognized University. Regulation with detailed syllabus will be notified by the Department in consultation with the Commission. (c) 15% of the posts in the authorized permanent strength of Grade — IV of the service shall be filled by direct recruitment from candidates who have a Bachelors Degree in Commerce / Economics / Pure Science subjects from a recognized University who have qualified in professional courses like Chartered Accountancy / ICWAI (Institute of Cost and Works Accountants of India) and have four years experience in the respective field. The candidates who are already in Government service having educational qualification required for direct recruitment in Grade — V and at least 5 (five) years of service experience under the Government will also be eligible to apply for the posts. (2) Recruitment by Selection: All substantive vacancies in the permanent strength of Grade — III, II & I and all substantive vacancies of the permanent strength of Grade-IV other than the direct recruitment quota as specified in Rule-5(1)(c) shall be filled by selection in the manner as specified in Part — V of these Rules. PART — w (Direct Recruitment) 6] Selection to be made by the Commission: Selection of the candidates for direct recruitment to the Service shall be made by the Commission. 7) Competitive Examination: A competitive examination for direct recruitment to the Service shall be held at such intervals as the Government may, in consultation with the Commission from time to time determine. The dates on which and the place at which the examination shall be held shall be fixed by the Commission. 8] Admission to competitive examination: The qualification for admission to the examination and the conduct thereof shall be in accordance with Rule-5(1)(b) & 5(1)(c) and with such regulations as the Government may, from time to time, issue in this behalf in consultation with the Commission. Decision of the Commission to be final: The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final and no candidate to whom a certificate of admission has not been issued by the Commission shall be admitted to the examination. 10] Commission to forward a list in order of merit: The Commission shall forward to the Government a list arranged in order of merit of the candidates who have qualified by such standard as the Commission may determine and subject to the provision of the Tripura Scheduled Castes and Scheduled Tribes Reservation Act 1991 and the Rules made thereunder and with due regard to the maintenance of efficiency in administration. 11) Inclusion in the list not to confer right appointment: The inclusion of a candidate's name in the list referred to in rule-10 above confers no right to appointment unless Government is satisfied, after such 4 inquiry as it may consider necessary, that the candidate is suitable in all respects for appointment to the Service and an actual offer of appointment is made. 12] Physical fitness: No candidate shall be appointed to the Service unless he is declared, after such medical examination as the Government may prescribe, to be in good mental and bodily health and free from such mental or physical defect which is likely to interfere with the discharge of duties of the Service. 13) Appointment of candidates included in the list: Subject to the provision of these rules the candidates will be considered for appointment to the available vacancies in the order in which their names appear in the list referred to in rule-10 above. PART - Y (RECRUITMENT BY SELECTION) 14] Constitution of Departmental Promotion Committee: (1) i) iii) iv) v) (2) Recruitment to Grade-I to Grade-III of the service under Sub - Rule (2) of Rule-5 shall be made on recommendation of a Selection Committee (herein after referred to as the Committee) consisting of: Chairman of the Commission One senior Secretary of the State Govt. (to be nominated by Chief Secretary) Secretary Finance Department Secretary, Deptt. of welfare of STs. Secretary, Deptt. of welfare of SC/OBC & Minority Chairman Member Member Member Member Recruit-ment to Grade-IV of the service under Sub-Rule (2) of Rule-5 shall be made on recommendation of a Selection Committee consisting of: i) iii) iv) (3) One senior Secretary of the State Govt. (to be nominated by Chief Secretary) Secretary, Finance Dept Secretary, Deptt. of welfare of STs Secretary, Deptt. of welfare of SC/OBC & Minority Member Member Member Member The Senior most Secretary shall preside over the meeting of the Selection Committee constituted under Sub-Rule (2) above. 15] Conditions of eligibility for selection: Other than direct recruitment posts, all substantive posts in various grades of the service shall be filled by selection from officers as shown below: (1) (2) (3) (4) Grade-I posts shall be filled by officers who hold Grade-II post and have rendered not less than 7 years regular service in the grade. Grade-II posts shall be

filled by officers who hold Grade-III post and have rendered not less than 5 years regular service in the grade. Grade-III posts shall be filled by officers who hold Grade-IV post and have rendered not less than 5 years regular service in the grade. Grade-IV posts shall be filled by officers who hold Grade-V (SL) posts, passed the Departmental examination conducted by the Commission and have rendered not less than 5 years regular service after moving to Grade-V (SL). 16] Procedure for selection: (1) (2) The Committee constituted under Sub-Rule (1) and Sub-Rule (2) as the case may be of Rule-14 shall consider from time to time, cases of those officers who are eligible under Rule-15 for promotion to a higher Grade and prepare a list of persons recommended taking into account the actual number of vacancies at the time of selection and those likely to occur during a year. The selection for inclusion in the list shall be based on merit and suitability in all respects for appointment to the Service with due regard to seniority and reservation roster. The names of persons included in the list shall be arranged in the order of merit and be forwarded to the Government. 17] 18] Consultation with the Commission: (1) (2) (3) (4) The list prepared under Sub-Rule (2) of Rule-16 shall be forwarded by the Government to the Commission along with the relevant records, where consultation with the Commission is necessary or where the Chairman of the Commission desires that a reference be made to the Commission. If the Commission considers it necessary to make any change in the list received from the Government, the Commission shall inform the Government of the changes proposed. The list shall finally be approved by the Government after taking into account the changes, if any, proposed by the Commission. The list thus finally approved shall ordinarily be in force until a fresh list is prepared for the purpose in accordance with these rules. Appointment to the Service: Appointment to the Service shall be made in the order of merit as shown in the list referred to in Sub-Rule(3) of Rule-17. PART - (ELIGIBILITY FOR DIRECT RECRUITMENT) 19] Candidates for direct recruitment to the Service must fulfill the following conditions: (1) Common eligibility conditions: For direct recruitment to any. Grade of the Service a candidate: i) Must be a citizen of India and ii) Must not be less than 21 and not more than 37 years of age; Provided that the Scheduled Castes, Scheduled Tribes and Physically Handicapped category of candidates and the Government servants shall get an upper age relaxation of 5(five) years. Provided further that the Government servants of Scheduled Castes, Scheduled Tribes and Physically Handicapped category shall not get the upper age 7 relaxation of 5(five) years over and above the upper age relaxation of 5 (five) years, admissible to them as Scheduled Castes' Scheduled Tribes and Physically Handicapped. (2) Educational qualification: i) For direct recruitment to Grade-V of the Service, a candidate must have at least a Bachelors Degree with Honours in Commerce / Economics / Pure Science subjects from a recognized University. Knowledge Of recognized official language of the State and computer skills would be desirable. ii) For direct recruitment to Grade-IV of the Service, a candidate must have at least a Bachelors Degree in Commerce / Economics / Pure Science subjects from a recognized University with qualification in professional courses like Chartered Accountancy / ICWAI (Institute of Cost and Works Accountants of India) and at least 4(four) years experience in the respective field. Candidates who are already in Government Service, having educational qualification, required for direct recruitment in Grade-V and at least 5(five) years of service experience under the Government will also be eligible to apply. Knowledge of recognized official language of the State and computer skills would be desirable. PART - (APPOINTMENT, PROBATION, TRAINING AND CONFIRMATION) 20] Appointment:- All appointments to the Service shall be made to the Grade and not against any specific post included in the Service. 21) Disqualification: - (a) No person who has more than one spouse living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life time of such spouse, shall be eligible for appointment to the service; and (b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to the service; 8 Provided that the Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule, (c) No direct recruit officer who has not passed the Departmental examination conducted by the Commission as per syllabus appended in the Annexure of these Rules shall be eligible for selection to next higher grade of the service. 22] Special provision for Scheduled Castes and Scheduled Tribes: Appointment to event Grade of the Service made by direct recruitment or by selection or otherwise shall be subject to the provision of the Tripura Scheduled Castes and Scheduled Tribes reservation Act 1991 and the Rules framed thereunder. 23] Period of Probation: (1) (2) (3) (4) Every person appointed to Grade-V, under Rule-5(1)(b) & Rule-5(1)(c), of the

Service shall be on probation for a period of years. The State Government may in the case of any person extend the period of probation in consultation with the Commission. The Government may, in consultation with the Commission, discharge, at any time a probationer from service without assigning any reason therefore. A person on probation who holds a lien on any permanent post under the Central or State Government may, if he so desires during the period of probation, has the option to be reverted to his parent Department or Government after giving such notice as may be prescribed by the Government.

24] Training and Departmental Examination: (1) (2) Every person appointed to the service under Rule-5 shall complete successfully such training as may be arranged from the Department. Every person appointed to the service under Rule-5 shall be required to pass the Departmental Examination conducted by the Commission covering the syllabus appended in the Annexure of this Rules.

25] Confirmation in Service: A person appointed to the service under Rule-5 on expiry of three years' in the service may be confirmed on the basis of general assessment of his/ her performance during the period of probation and his/ her performance in the training and the examinations as provided In Rule-24.

PART - VIII (MISCELLANEOUS)

26] Posting of members of the service: Every member of the service shall, unless he is appointed to an ex-cadre post, or is otherwise not available for holding a duty post owing to the exigencies of service, be posted against a duty post under the Government.

27] Deputation: A member of the service may, on deputation, be transferred to any post or be allowed deputation to any post outside the service under the Central or State Government, any company or organization.

28] Private practice: No member of the service shall undertake private practice of any kind in any form or manner.

29] Seniority: The State Government shall prepare a list of members of the service arranged in order of seniority as determined in the manner specified below: (i) Seniority of officers in each grade of the service shall be determined separately. (ii) Seniority of officers Inducted under initial constitution in Grade-V shall be determined on the basis of their year of recruitment and merit list position in the respective years of recruitment. All officers who will be recruited in Grade-V after framing of this Rules will be junior to the officers inducted under initial constitution.

30] (iii) Provided that: Rs. 11000 - 18000/- Rs. 10000 - 15100/- In the case of persons appointed on the results of a competitive examination, under Rule-5(1)(c) or by selection under Rule-5(2) seniority in the service shall be determined by the order in which appointments are made to the service. (a) (b) Persons recruited on the results of a competitive examination in any year shall be ranked inter-se in the order of merit in which they are placed at the competitive examination on the result of which they are recruited, those recruited on the basis of an earlier examination being ranked senior to those recruited on the basis of later examinations. The relative seniority inter-se of persons recruited by selection shall be determined on the basis of the order in which their names are arranged in the list prepared under Rule-16. The relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies filled in a recruitment year between the direct recruits and the promotees which shall be based on the quotas of vacancies reserved for direct recruitment and promotion under Rule-5.

Pay & Allowances: (1) (2) The scales of pay attached to various grades of the service shall be as follows: i) iii) v) 10700/-, Grade I Grade II Grade III Grade IV Grade V (Sr. Level) Grade V Ent Level Rs. 7800 - 15100/- Rs. 7450 - 13000/- Rs. 6500 - 12300/- Rs. 5500 - 10700 - Grade — V officers appointed in the entry level pay scale of Rs. 5500 on completion of 4 years of service with satisfactory records 11 (3) (4) (5) assessed by the Department will move to the pay scale of Rs. 6500 — 12300/-. The Government may from time to time revise the scales of pay as a part of general revision of pay scales in the Government Service. Dearness and other allowances shall be paid to persons holding duty posts at such rates as may be determined by the Government from time to time. When a member of the service gets, under the Career Advancement Scheme or any other Scheme, the benefit of a higher scale of pay which is equal to the pay and allowances of a higher Grade of the Service, the member of the Service shall be entitled to the pay and allowances at the higher rate; but he shall not be entitled to the rank and status of that higher Grade or the duty post included in that higher grade.

31] 32] 33] Duties & Functions: Duties and functions to be carried over by the members of the Service shall be formulated from time to time by the Cadre Controlling Department and all members of the Service will remain accountable to the Cadre Controlling Department for compliance of such instructions.

Option: All incumbents directly recruited / absorbed in the post of Asstt. Officer / Asstt. Audit Officers, under the Directorate of Audit, prior to introduction of this Rules may exercise the option to remain outside the Service within a period of 60 days from the date of publication of this Rules in the Gazette. Option once exercised shall be final. If

the intimation regarding option is not received within sixty days, the Government servant shall be deemed to have opted for this Service. Transitional arrangement: On and after the commencement of these Rules and until persons are appointed or recruited to duty post in accordance with the provisions of these Rules, Government at its discretion may allow continuation of officers holding any duty post included in this Service. 12 34] 35] 36] 37] Residuary matters: In regard to matters not specifically covered by these rules or by regulations or orders issued thereunder or by special orders, the members of the service shall be governed by the rules, regulations and orders applicable to the officers of the same status serving in connection with the affairs of the State Government. Interpretation: If any question arises as to the interpretation of these rules, the same shall be decided by the Government and its decision will be final. Repeal Savings: With framing of these Rules, all provisions of identically related matters covered under previous orders, instructions, circulars, notifications stand repealed. Notwithstanding such repeal any appointment made, order issued, action taken or anything whatsoever done under the orders, instructions, circulars, notifications so repealed shall be deemed to have been made, issued, taken or done duly and shall remain valid. PART - IX (RELAXATION) Power to Relax: Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons or posts. By order of the Governor A.K. Mangotra Principal Secretary, Finance Government of Tripura. 13 The total strength of "Tripura Audit and Accounts Service" shall be as follows: Grade V TAAS - IV TAAS - 111 TAAS - 11 TAAS-I Duty Post Asstt. Audit Officer/ Asstt. Accounts Audit Officer/Accounts Officer Sr. Audit Officer/Sr. Accounts Officer Deputy Director Joint Director Total Strength 298 72 24 08 02 404 ANNEXURE Syllabus for the Departmental Examination 7.4 Training : 1. The Departmental examination shall be held every year by the Commission 2. The Syllabus for Department examination shall be as under:- a) Number of papers, subject and marks: Paper number Paper I Paper II Paper III Paper IV Paper V Subject Principles of Civil Accounts, Audit and Finance Civil Audit, Accounts and Service Rules Public Works Accounts and Procedure Advance Accountancy and Bookkeeping Practical on Service Rules and Public Works Accounts. Marks 100 100 100 100 100 b) Syllabus of papers: Paper I: - Chapter Chapter Chapter Chapter Chapter Chapter Chapter Chapter Chapter The questions will be both theoretical and practical in nature and the syllabus will consist of the following Chapters of "An Introduction to Indian Government Accounts and Audit" issued under the authority of the Comptroller and Auditor General of India (Fifth Edition, 1987) --- Financial Administration in India, Currency and Resource Arrangements, Government & Commercial system of Accounts & Audit Structure of Government Accounts, 11 -- Treasury Operation, 12 Departmental Compilation of Accounts, 18 -- Central Audit and Local Audit. Audit of Receipts. 19 - Audit of Expenditure. 20 - 15 Paper II: - (i) (iii) (vi) The details of the syllabus for the Departmental examination shall be as follows:- T. A. Rules. Delegation of Financial Power Rules 2007, Government of Tripura. Central Treasury Rules. Leaves Rules Pension Rules of Tripura. FR, SR. Paper III: - The syllabus will consist of — Central Public Works Accounts Code with Appendices, (ii) Books of Forms referred to in Central Public Works Accounts Code, (iii) Accounts Code, Volume III (Part I & II — Public Works portion only). (iv) General Financial Rules. Advance Accountancy 9QQk keeping: - Paper IV • Single and double entry Book keeping and accounts, Cash Books and Bank reconciliation statement, bills and exchanges, consignments, depreciation and sinking fund, self balancing ledger, trading, manufacturing, profit and loss accounts and balance sheets, partnership accounts, company accounts, branch accounts, departmental accounts, double accounts, accounts of public utility concerns, hire purchase and royalty, other miscellaneous accounts — (1) fire claims for stock, (2) packages and empties, (3) voyage accounts, analysis of balance sheet auditing (internal check), audit programme, vouching, valuation and verification of assets and liabilities, audit of the accounts of partnerships and companies, duties and responsibilities of auditors, audit of various institutions, special features relating to audit of government companies and public utility concerns. Paper V: Practical on: - a) Fundamental Rules and Supplementary Rules b) Public Works Accounts. 16 Printed at the Tripura Government press, Agartala.