

## वित्त मंत्रालय

(व्यय विभाग)

नई दिल्ली, 10 अप्रैल, 1990

सा. का. नि. 300 :--राष्ट्रपति, संविधान के अनुच्छेद 148 के (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत के एक महालेखा परीक्षक से परामर्श करने के पश्चात भारतीय लेखा विभाग और लेखा विभाग (लेखाकार) भर्ती नियम, 1986 का और बनाने के लिए निम्नलिखित नियम बनाते हैं, अर्थात् :--

1. (1) इन नियमों का संक्षिप्त नाम भारतीय लेखा परीक्षा और लेखा विभाग (लेखाकार) भर्ती (संशोधन) नियम, 1990 है।  
(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. भारतीय लेखा परीक्षा और लेखा विभाग (लेखाकार) भर्ती नियम, 1986 की अनुसूची के स्तंभ 11 में,--

(क) मद (ख) के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :--

(ख) 33 1/3% निम्नलिखित अधिकारियों में से प्रोन्नति द्वारा, जिसके न हो सकने पर शीघ्री भर्ती द्वारा:--

(1) ऐसे स्नातक समूह 'घ' पदधारी जिन्होंने उस श्रेणी में तीन वर्ष नियमित सेवा की है, लेखाकारों के लिए विभागीय परीक्षा उत्तीर्ण करने पर,

(2) ऐसे मैट्रिक पास लिपिक जिन्होंने उस श्रेणी में तीन वर्ष निरंतर नियमित सेवा की है, लेखाकारों के लिए विभागीय परीक्षा उत्तीर्ण करने पर, और

(3) ऐसे लिपिक जिन्होंने अनुभाग अधिकारी श्रेणी परीक्षा भाग 1 उत्तीर्ण कर ली है।  
(उन व्यक्तियों का पारस्परिक करियता क्रम जो अर्हता प्राप्त करते हैं, उनकी पारस्परिक ज्येष्ठता के क्रम के अनुसार होगा। जो पूर्वतर परीक्षा में अर्हता प्राप्त करते हैं सामूहिक रूप से पंक्ति में उनसे पहले होंगे जो बाद में परीक्षा में अर्हता प्राप्त करते हैं। समूह "घ" पदधारी लिपिकों से पंक्ति में नीचे होंगे।)"

(4) टिप्पण में,--

(1) पैरा 2 में "प्रतिनियुक्ति की अवधि" शब्दों से आरंभ और "तीन वर्ष से अधिक नहीं होगी" शब्दों से समाप्त होने वाले

कोषकों के म्यान पर निम्नलिखित रखा जाएगा, अर्थात् :--  
"पोषक प्रवर्ग के ऐसे विभागीय अधिकारी, जो प्रोन्नति की सीधी पंक्ति में हैं प्रतिनियुक्ति पर नियुक्ति के विचार किए जाने के पक्ष में नहीं होंगे। उसी प्रकार प्रतिनियुक्ति किए गए व्यक्ति प्राप्ति द्वारा नियुक्ति के लिए विचार किए जाने के पक्ष में नहीं होंगे। प्रतिनियुक्ति की अवधि, जिसके अन्तर्गत केन्द्रीय सरकार के उसी या किसी अन्य संगठन विभाग में इस नियुक्ति से ठीक पहले जाति किसी अन्य काडर बाह्य पद पर प्रतिनियुक्ति की अवधि है, साधारणतया तीन वर्ष से अधिक नहीं होगी।

(2) पैरा 2 के पश्चात निम्नलिखित अन्तः स्थापन किया जाएगा, अर्थात्:--

"3. यदि उपरोक्त मद (क) के अधीन किसी-अधिकारी पर ज्येष्ठता के आधार पर प्रोन्नति के लिए विचार किया जाता है तो उससे ज्येष्ठ सभी व्यक्तियों पर भी, इस बात के होते हुए भी कि उन्होंने लिपिक के रूप में अपेक्षित वर्षों तक सेवा न की हो विचार किया जाना चाहिए (यदि उन्होंने, जहां परीक्षा लागू है, वहां सफलतापूर्वक परीक्षा पूरी कर ली)।

4. संपूर्ण विभाग के लिए वृत्ति लेखाकारों के काडर और पोषक काडर केन्द्रीकृत नहीं किए गए हैं, विभाग के विभिन्न क्षेत्रीय कार्यालयों में ये नियम प्रत्येक काडर की लागू होंगे। उपरोक्त मद (क) और (ख) के अधीन विहित सेवा के अपेक्षित वर्ष संबंधित क्षेत्रीय कार्यालयों में सुसंगत पोषक काडर में आने चाहिए।

[सा. सं. ए-12018/6/89-ई. जी. I]

टिप्पण:--

(1) मूल निगम भारत के राजपत्र, भाग 2, खण्ड 3(i) तारीख 30-8-1986 के पृ. 2383-2386 में सा. का. नि. 673 तारीख 22-8-1986 द्वारा प्रकाशित किए गए थे।

(2) मूल नियमों का संशोधन अधिसूचना सा. का. नि. सं. 612 तारीख 14-7-1988 द्वारा किया जो भारत के राजपत्र भाग 2, खण्ड 3(i) तारीख 30-7-1988 के पृ. 2308-2312 पर प्रकाशित हुए थे।

(3) शुद्धिपत्र तारीख 5-9-1988 सा. का. नि. 740 के रूप में भारत के राजपत्र, भाग 2, खण्ड 3(i) तारीख 17-9-1988 के पृ. 2785 पर प्रकाशित किए गए थे।

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(a) and (b) above should be in the relevant ~~sect~~  
er cadre in the field offices concerned."

New Delhi, the 10th April, 1990

[F. No. A-12018/6/89-E.G.-I]

G.S.R. 300.—In exercise of the powers conferred by clause (5) of article 148 of the Constitution, the President, after consultation with the Comptroller and Auditor General of India hereby makes the following rules further to amend the Indian Audit and Accounts Department (Accountant) Recruitment Rules, 1986, namely :—

NOTE :—

1. (1) These rules may be called the Indian Audit and Accounts Department (Accountant) Recruitment (Amendment) Rules, 1990.

(i) The principal rules were published in the Gazette of India, Part II, Section 3(i) dated 30-8-1986 at ~~pages~~ 2383—2386 vide GSR 673 dated 22-8-1986.

(ii) The principal rules were amended by notification ~~GSR~~ No. 612 dated 14-7-1988, published in the Gazette of India, Part II, Section 3(i) dated 30-7-1988 at pages 2308—2312 vide GSR 612 dated 14-7-1988.

2. They shall come into force on the date of their publication in the official Gazette.

(iii) Corrigendum dated 5-9-1988 was published in the Gazette of India, Part II, Section 3(i) dated 17-9-88 at page 2785 vide GSR 730.

2. In the Schedule to the Indian Audit and Accounts Department (Accountant) Recruitment Rules, 1986, in column 11,—

(a) for item (b), the following shall be substituted, namely :—

“(b) 33-1/3 per cent by promotion from the following officials failing which by direct recruitment :—

(i) Graduate Group 'D' officials with three years continuous regular service in the grade on passing the departmental Examination for Accountants;

(ii) Matriculate clerks with three years continuous regular service in the grade on passing the Departmental Examination for Accountants; and

(iii) Clerks on passing Part I of the Section Officer's Grade Examination.

(The inter-se ranking of those who so qualify will be in order of their inter-se seniority, those qualifying in any earlier examination ranking en-bloc higher than those who qualify in a later examination; Group 'D' officials will rank below clerks).”;

(b) in Note,—

(i) in paragraph 2, for the brackets and the words beginning with “The period of deputation” and ending with “not exceed three years”, the following shall be substituted, namely :—

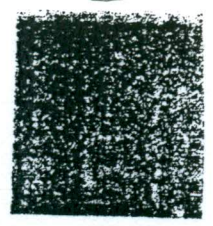
“(The departmental officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation. Similarly deputationists shall not be eligible for consideration for appointment by promotion. The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/department of the Central Government shall ordinarily not exceed three years).”;

(ii) after paragraph 2, the following shall be inserted, namely :—

“3. If an officer is considered for promotion on seniority basis under item (a) above, all persons senior to him/her should also be considered (if they have successfully completed the probation where probation is applicable) notwithstanding that they may not have rendered the requisite number of years of service as clerk.

4. As the cadre of Accountants and the feeder cadre

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**INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
(ACCOUNTANT) RECRUITMENT RULES, 1986**

(Govt. of India, Ministry of Finance, Department of Expenditure  
G.S.R. No. 673 dated 12-8-86 as amended vide  
G.S.R. No. 612 dated 14-7-88 read with  
G.S.R. No. 300 dated 10th April, 1990)

In exercise of the powers conferred by clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General of India, the President hereby makes the following rules to regulate the method of recruitment to post of Accountant in the Accounts and Entitlements Offices of Indian Audit and Accounts Department, namely:

1. **Short title and commencement.**—(i) These rules may be called the Indian Audit and Accounts Department (Accountant) Recruitment Rules, 1986.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2. **Number of post, classification and scale of pay.** The number of the said post, its classification and the scale of pay attached thereto, shall be as specified in columns 2 to 4 of the Schedule annexed to these rules.

3. **Method of recruitment, age limit, qualifications etc.**—The Method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns 5 to 14 of the said Schedule.

4. **Disqualifications.**—No person,

(a) Who has entered into or contracted a marriage with a person having a spouse living, or

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(ACCOUNTANT) RECRUITMENT RULES, 1986

(b) Who having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said post:

Provided that the Comptroller and Auditor-General of India, may if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax.— Where the Comptroller and Auditor General of India is of the opinion that it is expedient or necessary so to do, he may by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving.—Nothing in these rules shall affect reservations and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Ex-servicemen and other special categories of persons, in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

SCHEDULE

1. Name of post . . . . . Accountant
  2. Number of post . . . . . 2894\* (1988) \*Subject to variation dependent on work-load
  3. Classification . . . . . General Central Service, Group C Non-Gazetted—Ministerial.
  4. Scale of pay . . . . . Rs. 1200-30-1560-EB-40-2040.
  5. Whether selection post or non-selection post. Non-selection.
  6. Age limit for direct recruits . . . . . Between 18 and 25 years.
- Note: The crucial date for determining the age limit shall be as advertised by the authority making recruitment.
7. Whether benefit of added years of service admissible under rule 30 of CCS (Pension) Rules, 1972. No
  8. Educational and other qualifications for direct recruits . . . . . Bachelor's degree of a recognised University.

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- 9. Whether age and educational qualifications prescribed for direct recruits will apply for promotees. No
- 10. Period of probation, if any . . . Two years for direct recruits.
- 11. Method of recruitment, whether by direct recruitment or by promotion or by deputation/transfer and percentage of vacancies to be filled by various methods
  - (a) 33-1/3% by promotion of Clerks, with five years regular service in the grade on seniority basis, subject to rejection of unfit, failing which by direct recruitment.
  - (b) 33.1/3 per cent by promotion from the following officials failing which by direct recruitments:
    - (i) Graduate Group 'D' officials with three years continuous regular service in the grade on passing the departmental Examination for Accountants.
    - (ii) Matriculate clerks with three years continuous regular service in the grade on passing the Departmental Examination for Accountants; and
    - (iii) Clerks on passing part I of the Section Officer's Grade Examination.

(c) 33-1/3% by direct recruitment.

(The inter-se ranking of those who so qualify will be in the order of their inter-se seniority, those qualify in any earlier examination ranking en-bloc higher than those who qualify in a later examination: Group 'D' officials will rank below clerks).

Note.---

1. Direct recruits and clerks promoted on seniority basis are required to pass a Departmental Examination within such time limit and within such chances as prescribed by the Comptroller and Auditor General of India, failing which the direct recruits shall be liable to be discharged from service and the promotees reverted to Clerks' grade. This condition will not, however, apply to the Clerks who are in service immediately before the commencement of these rules.
2. Vacancies caused by the incumbent being away on transfer on deputation or long illness or study leave or under other circumstances for a duration of one year or more and required to be filled by direct

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recruitment may be filled on transfer on deputation basis from.....

- (a) Accountants or Auditors from other offices of the department; or
- (b) Clerks with five years regular service or clerks who had passed the Departmental Examination for Accountants or Auditors from other offices in the department; or
- (c) Offices holding analogous posts in other Accounting Organisations of the Central Government.

(The departmental officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation. Similarly deputationists shall not be eligible for consideration for appointment by promotion. The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation, department of the Central Government shall ordinarily not exceed three years).



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3. If an officer is considered for promotion on seniority basis under item (a) above, all persons senior to him/her should also be considered (if they have successfully completed the probation where probation is applicable) notwithstanding that they may not have rendered the requisite number of years of service as clerks.

4. As the cadre of Accountants and the feeder cadre are not centralised for the whole department, the rules are applicable to each cadre in the (a) and (b) above should be in the relevant feeder cadre in the field offices concerned.

12. In case of recruitment by promotion/ deputation/transfer, grades from which promotion/deputation/transfer to be made.

13. If a Departmental Promotion Committee exists, what is its composition ?

Group 'C' Departmental Promotion Committee consisting of:—

1. Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in-charge or administration group.

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- 2. Another Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank (from an office other than the one in which promotion are considered).
- 3. An Accounts Officer.

Note.--The senior officer amongst (1) and (2) above will be the Chairman.

14. Circumstances in which Union Public Service Commission is to be consulted in making recruitment.

Not applicable.