



सत्यमेव जयते

**THE**

**MEGHALAYA**

**ACCOUNTS SERVICE RULES**

**FOR THE YEAR**

**1996**

The 29<sup>th</sup> November, 2009

No. FEG. 101/77—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Meghalaya is pleased to make the following Rules for regulating the recruitment and the conditions of service of persons appointed to posts in the Meghalaya Accounts Service, namely— The Meghalaya Accounts Service Rules, 1996

1. **Short title and commencement:**—(1) These Rules may be called the Meghalaya Accounts Service Rules, 1996

(2) They shall come into force with effect from the date of their publication in the Official Gazette.

2. **Definition:**-- In these rules, unless there is anything repugnant in the subject or context:--

(a) “Appointing Authority” means the Governor of Meghalaya in respect of Divisional Accounts Officer and the Director of Accounts and Treasuries in respect of Senior Divisional Accountant and Junior Divisional Accountants;

(b) “Commission” means Meghalaya Public Service Commission;

(c) “Committee” means the Departmental Promotion Committee constituted under rule 9 as the case may be;

(d) “Government” means the Government of the State of Meghalaya;

(e) “Governor” means the Governor of Meghalaya;

(f) “Member of the Service” means a person appointed or deemed to have been appointed under these rules to any post in the Service;

(g) “Rules” means the Meghalaya Accounts Service Rules, 1996;

(h) “Schedule” means the Schedule appended to these rules;

(i) “Service” means the Meghalaya Accounts Service constituted under these rules;

(j) “State” means the State of Meghalaya; and

(k) “Year” means a Calendar Year.

3. **Constitution of the Service:**-- There shall be conducted a Service to be known as the Meghalaya Accounts Service consisting of the following persons namely:--

(1) Members of the Assam Subordinate Accounts Service who are allocated to the State of Meghalaya in accordance with the provisions of section 64 (1) of the North eastern Areas (Reorganisation) Act, 1971.

(2) Persons appointed to different posts in the service on or after 21<sup>st</sup> January, 1972 but before the commencement of these rules.

(3) Persons recruited to different posts in the service in accordance with the provisions of these rules.

4. **Composition of the Service:** -- (1) The Service shall consist of such categories of posts as the Governor may from time to time determine.

(2) The Service shall, at the commencement of these rules, consist of the following grades and categories of posts, namely:--

Group—(a) Divisional Accounts Officers.

Group—(b) Senior Divisional Accountants.

Group—(c) Junior Divisional Accountants.

(3) Each of the three categories of posts mentioned in sub0-rule (2) above, shall form an independent cadre Members of the lower cadre shall have no claim for appointment to the higher cadre accept in accordance with the provisions made in these rules.

5. **Status:**-- The Status of the members of the service belonging to the cadre of Divisional Accounts Officers shall be Group 'B' Gazetted and those belonging to the cadre of Senior Divisional Accountants and Junior Divisional Accountants shall be Group 'B' and 'C' non-Gazetted respectively.

6. **Strength of the Service:**-- (1) The Strength of the Service and the number of posts, permanent as well as temporary, under each of the cadres mentioned in sub-rule (2) of Rule 4 shall be such as may be determined by Government from time to time.

(2) At the commencement of these rules, the strength of the service and the posts therein shall be as shown in the Schedule.

7. **Method of Retirement:**-- (1) Divisional Accounts Officer—Appointment to the post of Divisional Accounts Officer shall be made by promotion on the result of the Departmental Promotion Examination conducted by the Commission from amongst the members of the Service belonging to the cadre of Senior & Junior Divisional Accountants, as the case may be—

(2) Senior Divisional Accountant:-- Appointment to the post of Senior Divisional Accountant shall be made by promotion from amongst the members holding the post of Junior Divisional Accountant who have completed at least 4 (four years of service as such on the first day of the year in which the selection is made and have successfully completed and passed the training as provided under Rule 18 and whose names have been included in the Select List approved under sub-rule (5) of Rule 10.

(3) Junior Divisional Accountant: -- Appointment to the post of Junior Divisional Accountant shall be made by recruitment on the result of the competitive examination conducted by the Commission.

8. **Departmental Promotion Examination:** -- (1) The Departmental Promotion Examination for the purpose of appointment under sub-rule (1) of Rule 7 shall be held at such intervals as the Government may, in consultation with the Commission, from time to time determine.

(2) The examination shall be conducted by the Commission in accordance with such syllabus as the Government may from time to time make in consultation with the Commission determine.

(3) The Commission shall prepare a list of all successful candidates in order of merit which shall be determined in accordance with the aggregate marks obtained by each candidate and if two or more candidates obtain equal marks, the Commission shall arrange them in order of their relative merit which shall be determined in accordance with the general suitability of the candidate for appointment to the post of Divisional Accountants Officer. The list shall be forwarded to the Appointing Authority. Appointment shall be made subject to availability of vacancies.

9. **Departmental Promotion Committee:**-- (1) For the purpose of appointment by promotion under sub-rule (2) of Rule 7 there shall be a Departmental Promotion Committee consisting of the following members, namely:--

**Chairman—**

1. Principal Secretary/Commissioner/Secretary to the Government of Meghalaya, Finance Department.

**Member—**

2. Commissioner and Secretary/Secretary/Additional Secretary to the Government of Meghalaya Personnel and A.R. or his representative.

**Member Secretary —**

3. Director of Accounts and Treasuries, Meghalaya.

(2) The Committee may invite any other person to attend its meetings as and when considered necessary.

**10. Procedure for preparing the Select List:--** (1) At the beginning of each year the Appointing Authority shall refer to the Committee the approximate number of vacancies likely to occur in the particular grade during the year. In order to enable the Committee to prepare the list for promotion to that grade, the Appointing Authority shall furnish the following document *viz.*

i) A List of members of the service who have passed the Departmental Examination conducted by the Commission in rule 8 and drawn up in order of seniority and consisting three times the number of vacancies referred to in sub-rule (1) ;

Provided that such restriction will not apply in respect of post where the total number of eligible persons is less than three times the number of vacancies and in such cases the Committee shall consider all eligible Officers.

ii) The Character Rolls, Service records of such members. Any other relevant document of the Officers and such other available information as may be considered necessary by the Appointing Authority or as may be required by the Committee to enable it to consider candidate fit for the promotion.

(2) The Committee after examining the character rolls, service record and other documents in respect of such persons, shall prepare a list based on seniority with due regard to individual merit and suitability. The number of persons to be included in the list shall be as laid down in Part III of the Instruction appended to the Meghalaya Public Service Commission (limitation of function) Regulations 1972. The List shall be forwarded by the Committee to the Appointing Authority.

(3) The number of persons in the list shall be placed in order of preference for promotion. In every case where a junior member is selected in preference to his seniors, the Committee shall record in writing the reasons for doing so.

(4) For the purpose of appointment by promotion under sub-rule (2) of Rule 7 the Appointing Authority shall consider the list prepared by the Committee along with the Character Rolls and Service records and other documents in respect of each person in the list and unless the considers that any change is necessary approved the list. If appointing authority considers it necessary to make any change in the list received from the Committee, he shall in form the Committee of the changes proposed and after taking into consideration the comments if any, of the Committee may approve the list with or without modification as may in his opinion deemed it to be just and proper.

(5) The list as approved under sub-rule (4) shall form the Select list for the purpose of appointment under sub-rule (2) of Rule 7.

**11. Validity of the Select List:**-- (1) The Select list shall ordinarily remain in force for a period of one year unless its validity is extended with the approval of the Appointing Authority.

Provided that such extension shall not be for a total period exceeding six months;

Provided further that in the event of any great lapse in the conduct or performance of duties on the part of any person in the Select list, the Appointing Authority may, if he thinks fit, remove the name of any such person from the Select list in consultation with the Commission. The reason(s) for doing so is to be recorded in writing.

(2) The Committee shall meet once a year to review the Select list.

**12. Conditions of eligibility for Appearing in the Department Promotion Examination:-**

- In order to be eligible to appear in the Department Promotion Examination as provided under rule 8, a member of the service must satisfy the following conditions, namely:--

- i) He / She belongs to Group (b) of the Service or the applicant concerned must have rendered not less than 4 (four) years of continuous service as Junior Divisional Account (Group (c) on the date of the advertisement calling for application for the said examination.
- ii) He / She must have successfully completed and pass the course of training as provided under Rule 18.
- iii) He / She must have completed the period of probation to the satisfaction of the Appointing Authority.

**13. Direct Recruitment:** -- (1) Competitive Examination for direct recruitment under sub-rule (3) of Rule 7 shall be held at such intervals as the Government may, in consultation with the Commission from time determined. The date on which and the place at which the examination shall be fixed by the Commission.

(2) The examination shall be conducted by the Commission in accordance with such Rules and syllabus as the Government may from time to time make in consultation with the Commission.

(3) of the number of vacancies to be filled up on the result of each examination, there shall be reservation in favour of candidates belonging to Scheduled Castes and Scheduled Tribes to extent and subject to the conditions as the Government may from time to time prescribed.

(4) The Commission shall prepare a list of all successful candidates in order of merit which shall be determined in accordance with the aggregate marks obtained by each candidate, if two or more candidates obtained equal marks, the Commission shall arrange them in order of their relative merit which shall be determined in accordance with the general suitability of the candidates for appointment to the service. The number of persons to be included in the list shall be as laid down in Part IV of the Instruction appended to the Meghalaya Public Service Commission (Limitation of Functions) Regulations, 1972. The list shall be forwarded to the Appointing Authority.

(5) The inclusion of a candidate's name in the list shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that the candidate as suitable in all respects for appointment to the post and that appointment is subject to availability of vacancy.

**14. Condition of Eligibility for Appearing at the Competitive Examination:-** In order to be eligible to complete at the examination a candidate must satisfy the following conditions, namely:--

- i) **Nationality**—He must be a citizen of India.
- ii) **Age**—He must have attained the age of 18 years and must not have exceeded the age of 27 years on first day of the years in which the advertisement for the post is notified.

Provided that in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes, the upper age limit will be subject to any relaxation made by Government from time to time.

- iii) **Educational Qualification**—A candidate must hold a degree in Arts/Science/Commerce from any recognised University.
- iv) He must pay the fees prescribed by the Commission.
- v) 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.

**15. Disqualification for appointment to posts in the Service**—(1) No person shall be appointed who, after such medical examination as the Government may prescribe, is not found to be in good mental or bodily health and free from any physical defect or infirmity which may render him unfit in the discharge of his duties in the Service.

(2) No person shall be appointed to posts in the service who had been convicted for any offence involving moral turpitude.

(3) No person who has more than one spouse living shall be eligible for appointment to posts in the service.

Provided that the Governor may, if he is satisfied that there are special grounds for doing so, exempt any person from the operation of this sub-rule.

(4) No person who attempts to enlist support for his candidature either directly or indirectly by any recommendation, either written or oral or by other means, shall be appointed to posts in the service.

**16. Appointment to the Service**—(1) Appointment to the posts in the service shall be made by the Appointing Authority and in respect of divisional Accounts Officer it shall be notified in the Meghalaya Gazette.

(2) (a) Subject to provisions of sub-rule (3) and (5) of Rule 13 appointment under Sub-rule (3) of Rule 7 shall be made in order in which the names of candidates appear in the list prepared by Commission under sub-rule (4) of Rule 13.

(b) A person appointed by direct recruitment shall join within 15 days from the date of receipt of the order of appointment, failing which, and unless the Appointing Authority extends the period joining which shall not in all exceed 3 (three) months, the appointment shall be cancelled.

(3) Appointment under sub-rule (1) of Rule 7 shall be made in the order in which the names appear in the list prepared by Commission under sub-rule (3) of Rule 8 subject to provisions of sub-rule (4) of Rule 8.

(4) Appointment under sub-rule (2) of rule 7 shall be made in the order in which the names of candidates in the Select list approved under sub-rule (5) of Rule 10.

**17. Probation**—Every person appointed in accordance with the provisions of these rules to the cadre of Junior Divisional Accountant shall be placed on probation for a period of 2 (two) years from the date of appointment.



Provided that the period of probation may for good and sufficient reasons, be extended by the Appointing Authority in individual cases by a period not exceeding one year.

Provided further that where a person appointed to the post could not be placed on probation for want of permanent vacancy, any period which he has rendered in a temporary capacity may, having regard to his performance be counted towards the period of probation.

**18. Departmental examination and training**—Every person appointed to posts in the service after the commencement of these rules shall, during the period of probation complete successfully such training as may be prescribed by the appointing authority and pass the Departmental Examination conducted by the Appointing Authority/Commission.

**19. Discharge or Reversion**—A probation shall be liable to be discharged from the post or shall be liable to be reverted to the post he holds a lien/substantive post, if:--

- (1) He/she fails to make sufficient use of the opportunities given during the training or otherwise fails to give satisfactory performance during the period of probation; or is otherwise considered unsuitable during or at the end of probation.
- (2) He/she fails to pass the departmental examination, unless the appointing authority permits him to sit for re-examination in the subject or subjects which the failed; or
- (3) On any information received to his nationality, age, health, character and antecedents, the Appointing Authority is satisfied that the probationer is ineligible or otherwise unfit for being a member of the Service.

**20. Seniority**—(1) The interse seniority of the members of in the service who originally belonged to and appointed by the Government of Assam before 21<sup>st</sup> January, 1972 and who are allocated to the State of Meghalaya in accordance with the provisions of Section 64 (1) of the North Eastern Areas (Reorganisation) Act, 1971 in the respective cadre, shall be as it was in the corresponding cadre under the Government of Assam prior to their allocation to the State of Meghalaya.

- (2) Notwithstanding anything contained in sub-rule (1) above the interse seniority of the members of the service appointed by the Government of Meghalaya on the recommendation of the Assam Public Service Commission during the period from 2<sup>nd</sup> April, 1970 to 20<sup>th</sup> January, 1972 (both days inclusive) vis-a-vis those appointed by the Government of Assam under the same recommendation shall be determined in the order in which their names appeared in the list prepared by the Assam Public Service Commission. Such members shall be junior to all the members mentioned in sub-rule (1) above in the respective cadre.

(3) The interse seniority of the members of the service in any cadre appointed on or after 21<sup>st</sup> January, 1972 but before the commencement of these Rules shall be in the order in which their names appear in the respective list prepared by the Commission. Such members of the service shall be junior to all members mentioned in sub-rule (1) and (2) in respective cadres.

(4) The interse seniority of the members of the service appointed to different cadres after the commencement of these rules shall be in the order in which their names appear in the Merit list prepared by the Commission under sub-rule (3) of Rule 8 or in the select list approved under sub-rule (5) of Rule 10. Such members shall be junior to all the members mentioned in sub-rule (1), (2) and (3) above in the respective cadres.

(5) If confirmation of any member of the service is delayed beyond two years of probation on account of his failure to qualify for such confirmation he shall lose his position in order of seniority in the cadre vis-a-vis such of his juniors as may be confirmed earlier than him. His original position in that particular cadre shall, however, be restored in his confirmation subsequently.

**21. Confirmation:**-- (1) Confirmation of a member of the service appointed to post of Divisional Accounts Officer and Senior Divisional Accountant shall be made according to seniority in that cadre subject to the following conditions:--

- i) That he has served not less than 1 (one) year in the post where he is to be confirmed
- ii) That the performance of the employee is satisfactory ( to be judged on the basis of the Annual Confidential Reports and other relevant records);
- iii) That there is no departmental proceedings/Vigilance enquiry against him;
- iv) Subject to availability of vacancy and that no officer holds a lien on it.

(2) Confirmation of a probationer shall be made according to his seniority in that cadre subject to the following conditions:--

- i) That he has completed the period of probation to the satisfaction of the appointing Authority;
- ii) That he has passed the Departmental Examination completely and has successfully undergone the training courses as may be prescribed by the Appointing Authority from time to time.
- iii) That he is considered otherwise fit for confirmation by the Appointing Authority;
- iv) Subject to availability of vacancy;

Provided that where a person is not given opportunity to undergo the prescribed training during the period of probation, his confirmation shall not be held up for reasons of not having successfully undergone the said training but such person shall, when called upon by the Appointing Authority and opportunity given shall successfully undergo the said training, failing which he shall be liable to removal from service unless the Appointing Authority allow him other chances;

Provided further that the Appointing Authority may for good and sufficient reasons except a member of the service from passing any one or more of the prescribed Departmental Examination and Training and confirm him in the respective cadre of the service.

(3) A person who immediately before the commencement of these rules is holding any post in the Schedule and has been confirmed in any of the posts therein shall be deemed to have been confirmed in the Service and in that posts under those rules.

22. **Gradation List:** -- There shall be prepared and published annually an up to date. Gradation List as on 1<sup>st</sup> January consisting of the names of all members of the Service, cadre-wise and drawn up in order of seniority and other particulars relating to the date of birth and appointment to the Service and such other details relevant to the Service Career shall be also indicated against each name.

23. **Time Scale Pay:** -- The time scale pay admissible to the member of the service in the respective cadre shall be as shown in the Schedule subject to revision by Government from time to time.

24. **Increment:** -- (1) The first increment admissible to a member of the service in the cadre of Junior Divisional Accountant shall accrue on the expiry of one year from the date of his joining the post; but subsequent increments shall be allowed only on his passing the Departmental Examination and on his successfully completion of the Training Courses as may be prescribed.

(2) The pay of a member of the service on his passing the Departmental Examination and/or the prescribed Training Course shall be fixed at such a stage in the Junior Divisional Account at cadre time scale of pay as if he has been allowed his increments due but he shall not be entitled to any arrear in pay on account of withholding of due increments for the period prior to the date of his passing the Departmental Examination and/or the prescribed Training Course.

25. **Posting and transfer:** -- A member of the service shall be liable to be posted and/or transferred anywhere within the State of Meghalaya or if so required, to any other Department of the Government or a corporate body in the affairs of which the Government may be substantially interested in the interest of Public Service and in such case the member shall not have option against such posting or transfer.

26. **Leave, Pension, etc., and other Conditions of Service:** -- Except as provided in these rules all matters generally to pay and allowances, leave, Pension, discipline and other conditions of service shall be regulated by the general rules and/or order made by the Government from time to time and applicable to other State Government servants of corresponding status.

27. **Power of the Governor to dispense with or relax any Rule:**-- The Governor, if satisfied that the operation of any of the provisions of these Rules causes undue hardship in any particular case or cases or results in any particular post or posts being left unfilled for want of person (s) possessing the minimum experience as specified by those Rules for promotion to such post (s), may dispense with or relax the requirement of any of these Rules to such extent and subject to such conditions, as he may considered necessary for resolving the difficulty or for dealing with the case in a just and equitable manner, or for meeting the exigencies of public interest.

Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided under this Rules.

28. **Interpretation:**-- If any question arises, relating to the interpretation of these rules, the decision of the Government in the Finance (E) Department with the approval of the Personnel and A.R. Department shall be final.

29. **Repeal and saving:** -- All rules, orders or notifications corresponding to and in force immediately before the commencement of these Rules are hereby repealed.

Provided that all orders made or action taken under the rules, orders or notifications so repealed or any action taken in pursuant thereto shall be deemed to have been validly made or taken under the corresponding provisions of these Rules.

Principal Secretary / Secretary to the Govt. of  
Meghalaya, Finance (Establishment) Deptt.

**12**  
**SCHEDULE-I**  
**(Rule 6 and Rule 23)**

Serial No.	Name of Post	Time scale of pay	Number of posts		
			Permanent	Temporary	Total
1.	Divisional Accounts Officer ...	Rs. 1,976--80--2,375-- E.B.--90--2825--100-- 3,425--E.B.--110--3,975	22	40	62
			16	30	46
2.	Senior Divisional Accounts ...	Rs. 1,800--70--2,150-- E.B.--80--2,550--90-- 3,000-100-3,600			
3.	Junior Divisional Accounts ...	Rs. 1,700--50--1,950- E.B.--60—2,370—70— 3,070	106	47	153

Principal Secretary / Secretary to the Govt. of Meghalaya,  
Finance (Establishment) Deptt.

**SCHEDULE-II**  
**(Rule 8 (2))**  
**Rules and Syllabus for the Meghalaya Accounts Services**  
**(Promotion) Examination.**

	Subject	Time	Maximum marks	Marks required for passing	Percentage of exemption marks
	1	2	3	4	5
1.	Arithmetic and Mensuration (Elementary but Practical).	3hrs.	100	40 percent	45 percent
2.	Elementary Book-Keeping	3hrs.	100	40 percent	45 percent
3.	Public works Accounts and Procedure	3hrs	100	40 percent	45 percent
4.	Viva Voce on (3) above ...	1 ½ hrs	100	40 percent	45 percent
5.	General Accounts Treasury and Financial Rules (both Central and State) Fundamental Rules and Subsidiary Rules (State and Pension portion of C.S.R)	3 hrs	100	40 percent	45 percent

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Aggregate

500 45 percent

No book will be applied for any paper

1. Any candidate failing an Examination but securing exemption marks in a subject will not be required to appear again in that subject. Papers 3 and 4 should be treated as separate subjects or in other words only a candidate who obtains 50 percent marks or above in such of these papers will become eligible for exemption.
2. The syllabus of the subjects 1 to 5 will be as follows:--
  - i) **Arithmetic and Mensuration**—The standard for this will be the same as that prescribed for the Matriculation or the School leaving Certificate Examination. The Book “Mensuration for Indian School and Colleges, Part I” by Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.
  - ii) **Elementary Book Keeping**—The paper in this subject will be of a fairly elementary character. The “Students complete Commercial Book-Keeping, Accounting and Banking” by Further Field house has been prescribed as the Text Book for the paper in this subject, but it should be supplemented by a knowledge of the following chapters in “Advanced Accounts” by R.N. Carter (Third Addition, revised, 1949).

CHAPTER I—Book-Keeping up to the Trial Balance.

CHAPTER II—Trading and Profit and loss Accounts and Balance Sheet.

CHAPTER V—Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

CHAPTER VI—Bill of Exchange, Promissory Notes, Cheques.

CHAPTER IX—Self Balancing Ledgers.

CHAPTER X—Capital and Revenue Accounts, receipts and Payments Accounts, Income and Expenditure Accounts.

CHAPTER XVI—Manufacturing and Working Accounts and Cost Book Mining Company.

CHAPTER XVII—Cost Accounts

CHAPTER XVIII—Double Accounts System.

NOTE—If there is any change in the subjects of these Chapters in the subsequent editions of ‘Carte’ candidates should read the corresponding chapters in the latter edition.

iii) P.W. Accounts and Procedure (Written)—The paper in the subject will be to test the Candidates' knowledge of the rules and procedure connected with (1) the preparation and examination of initial Accounts, Stock and tools and plant returns, Contractor's bill and other bills and vouchers and (2) the classification and compilation of divisional Accounts, etc. The prescribed Rules are:--

- (1) Assam Public Works Department Code (as adopted).
- (2) Central Public Works Department Account Code.

iv) P.W. Accounts and Procedure (viva voce)— This is intended to test whether candidate can promptly give to the Executive Officers of Public Works Department appropriate advice in matters concerning the accounts of divisional and sub-divisional offices.

v) This will comprise of simple questions of general nature from the following:--

- (1) Account Code Volume I
- (2) Meghalaya Financial Rules,
- (3) Meghalaya Treasury Rules,
- (4) Meghalaya Fundamental Rules and Subsidiary Rules,
- (5) Meghalaya Civil Services (Pension) Rules,

### SCHEDULE-III

#### (Rule 15 (1))

Rules and Syllabus for the Meghalaya Accounts Service (Recruitment) Examination

Subject	Time	Maximum Marks	Percentage of pass marks
1. Essay and Precis Writing	2 ½ hours	100	40
2. General knowledge	3 hours	100	40
3. Arithmetic	3 hours	100	40

The Syllabus of the Examination be as follows:--

1. Essay and Precis Writing – The standard will be similar to that of the Essay and Precis for a degree Examination.
2. General knowledge
3. Arithmetic-- The standard will be the same as that prescribed for the Matriculation or the High School; Leaving Certificate Examination.