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FINANCE DEPARTMENT

NOTIFICATION

The 17th March, 2018

No. 7088–Fin-Try-Estt-0005/2016/F.— In exercise of the powers conferred by the proviso to Article 309 of the constitution of India and in supersession of all orders and instructions issued in this respect, the Governor of Odisha is pleased to make the following rules regulating the Method of Recruitment and Conditions of Service of the persons appointed to the post of Auditors under the Directorate of Treasuries and Inspection, Odisha, namely:—

1. Short title and commencement:

These rules may be called the Odisha Service of Auditors (Method of Recruitment and Conditions of Service) Rules, 2017 under the Director of Treasuries and Inspection, Odisha.

I. They shall come into force on the date of their publication in the *Odisha Gazette*.

2. Definition:

1. In these rules, unless the context otherwise requires:—

- (a) “**Appendix**” means appendix appended to these rules.
- (b) “**Commission**” means the Odisha Staff Selection Commission.
- (c) “**Committee**” means the Departmental Promotion Committee constituted under rule-12.
- (d) “**Director**” means the Director of Treasuries and Inspection, Odisha, Bhubaneswar,
- (e) “**Ex-Servicemen**” means a person defined as such in clause (b) of rule-2 of the Odisha Ex-servicemen (Recruitment to State Civil Services and posts), Rules, 1985.

- (f) **“Government”** means the Government of Odisha.
- (g) **“Persons with Disabilities”** means persons who have been granted with disability certificate by the competent authority as per the provisions of the persons with disabilities (Equal opportunities, protection of right and full participation) Odisha Rules, 2003.
- (h) **“Service”** means the Audit Service under Director of Treasuries and Inspection, Odisha, Bhubaneswar.
- (i) **“Scheduled Castes” and “Scheduled Tribes”** means such Castes and Tribes as notified by the President of India respectively under articles 341 and 342 of the Constitution of India;
- (j) **“SEBC”** means Socially and Educationally Backward Classes of citizens other than the Scheduled Castes and Scheduled Tribes as may be specified by the State Government from time to time.
- (k) **“Sportsman”** refers to a person who holds the identity card as Sportsman issued by the Director of Sports, Odisha.
- (l) **“Year”** means the calendar year.

2. All other words and expressions used in these rules but not specifically defined, unless the context otherwise requires, shall have the same meaning as respectively assigned to them in the Odisha Service Code.

3. Constitution of Service:

(1) The service shall consist of the following posts each constituting a separate grade namely:—

- (a) Auditors in the pre revised pay scale of : Revised level 9 under the
₹.9300-34800/ with GP-4200/- ORSP Rules,2017
- (b) Asst. Audit Officers in the pre revised : Revised level 9 under the
pay scale of ₹.9300-34800/ with GP- ORSP Rules,2017
4200/-
- (c) Audit Officer in the pre revised pay : Revised level 10 under the
scale of ₹.9300-34800/ with GP-4600/- ORSP Rules,2017

(2) The grades in the service shall consist of such number of posts as the Government may determine from time to time.

4. Method of Recruitment:

(1) Subject to other provisions made in these rules, the recruitment to the Posts in the service in Col.2 of Appendix shall be made as specified in Col.3 thereof:

Provided that in the event of non-availability of candidates to be filled up by way of promotion through selection to the Post of Auditor the available vacancies shall be filled up by direct recruitment.

(2) The competitive examination for direct recruitment to the post of Auditor in the services shall be made by the Commission.

(3) Every year in the month of January the Director shall furnish the existing vacancy position as well as the expected vacancies likely to occur during the year in which recruitment is to be made to the Commission to conduct the recruitment examination indicating the posts to be reserved for candidates belonging to different reserved categories.

(4) The date on which and the place and the time at which the examination is to be held shall be fixed by the Commission.

(5) The advertisement of vacancies, conduct of examination and communication of results to the Director shall be made by the Commission.

(6) The Scheme, subjects for the recruitment examination is specified in the Schedule – A.

5. Eligibility criteria for direct recruitment:

In order to be eligible for direct recruitment a candidate must—

- (a) be a citizen of India,
- (b) be of good character
- (c) have attained the age of 21 years and must not be above the age of 32 years:

Provided that the upper age limit in respect of reserved categories of candidates shall be relaxed in accordance with the provisions of the Act, rules, orders or instructions, for the time being in force, for their respective categories.

- (d) be able to read, write and speak Odia; and have—
 - (i) passed Middle School examination with Odia as a language subject ; or
 - (ii) passed Matriculation or equivalent examination with Odia as medium of examination in non-language subject; or
 - (iii) passed in Odia as language subject in the final examination of Class VII or above from a school or educational institution recognized by the Government of Odisha or the Central Government; or

- (iv) passed a test in Odia in Middle English School standard conducted by the School & Mass Education Department or any institution entrusted by the Government to conduct such examination.
- (e) have possessed the maximum educational qualification as specified in column 4 of APPENDIX against respective posts.
- (f) be of good mental condition and bodily health and free from any physical defect likely to interfere with the discharge of his duties in the service. A candidate, who after such medical examination as the Government may prescribe, is not found to satisfy these requirements shall not be appointed to the service.

6. Disqualification: No person–

- (a) who has entered into or contracted marriage with a person having a spouse living, or
- (b) who having a spouse living has entered into or contracted a marriage with a person, shall be eligible for appointment to the said post:

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

7. Consideration for appointment:

Candidates shall be considered for appointment to the grade of Auditor, subject to availability of vacancies, in the order in which the names appear in the list furnished by the Odisha Staff Selection Commission.

8. Preparation of merit list:

(1) The Commission while drawing up the merit list shall arrange in order of merit the names of candidates who have qualified by such standard as the Commission may determine:

Provided that in case of candidates belonging to Scheduled Castes and Scheduled Tribes the Commission may adopt such relaxed standard for preparation of the merit list as it may think fit having due regard to the maintenance of efficiency in administration.

(2) The merit list prepared by the commission after being approved by the Director shall form the select list.

9. Right to appointment:

Inclusion of the name of a candidate in the merit list confers no right to appointment unless the appointing authority satisfied after such enquiry as may be considered necessary that the candidate having regard to his/her character and antecedent is suitable in all respects for appointment to the service.

10. Eligibility Criteria for promotion:

The eligibility criteria for promotion shall be as specified in column 5 of APPENDIX against respective posts.

11. Procedure for Departmental Examination:

(1) The direct recruit Auditors of the service shall appear the departmental examination conducted by Finance Department as in case of the members of the Odisha Auditors service as per the syllabus contained at *Annexure-A* of Schedule-B.

(2) An auditor shall not be entitled to draw his second and subsequent increment in the scale of pay prescribed for his post unless he comes out successful in the Departmental examination.

12. Constitution of Departmental promotion committee:

(1) There shall be constituted a Departmental Promotion Committee consisting following members to consider the names of suitable candidates —

a. for promotion to the post of Auditor and Asst. Audit Officer, namely:—

- | | | |
|--|---|------------------|
| (a) Director of Treasuries and Inspection, Odisha, Bhubaneswar. | - | Chairman |
| (b) Joint Director of Treasuries and Inspection, Odisha, Bhubaneswar. | - | Member |
| (c) One representative from ST and SC Development, Minorities and Back Ward Classes Welfare Deptt. | - | Member |
| (d) Dy. Director/Asst. Director / Establishment Officer of the Directorate In-charge of Office Establishment | - | Member-Secretary |

b. for promotion to the post of Audit Officer namely:—

- | | | |
|--|---|------------------|
| (a) Secretary to Government, Finance Department | - | Chairman |
| (b) Special Secretary / Addl. Secretary to Govt., Finance Department | - | Member |
| (c) Director of Treasuries and Inspection Odisha, Bhubaneswar | - | Member |
| (d) One representative from ST and SC Development, Minorities and Back Ward Classes Welfare Deptt. | - | Member |
| (e) Joint Secretary / Deputy Secretary to Govt., Finance Department in-charge of Treasury Branch | - | Member-Secretary |

(2) The Committee while considering the cases of promotion to different grades in the service and preparation of select list shall follow the provisions of —

- (a) the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made thereunder.
- (b) the O.C.S(Criteria for promotion)Rules 1992.
- (c) the O.C.S(Zone of Consideration for Promotion) Rules 1988.
- (d) the O.C.S. (Criteria for Selection for appointment including Promotion) Rules 2003.

(3) The respective Departmental Promotion Committee shall meet once in a year preferably in the month of January and shall prepare list of persons suitable for promotion to the posts of Auditors, Assistant Audit Officers and Audit Officer during the calendar year.

(4) The Member-Secretary of the Committee shall place before the Committee a list of eligible candidates to be considered for promotion along with their service particulars and such other relevant information as required for consideration by the committee.

(5) Appointment or promotion as the case may be to the post of Auditors shall be made from the list prepared by the committee or the commission as the case may be after approval of the Director, in the order in which their names appear in the select list.

(6) Promotion to the post of Asst. Audit Officers shall be made from the list prepared by the committee after approval of the Director, in the order in which their names appear in the select list.

(7) The post of Audit Officer shall be filled up by promotion from the list of Asst. Audit Officer recommended by the Committee in consultation with the Odisha Public Service Commission.

13. Consultation with the Odisha Public Service Commission:

(1) The list of Assistant Audit Officers suitable for promotion to the post of Audit Officer prepared in accordance with sub-rule-(3) of rule-12 shall be forwarded by the Government along with the service particulars, character roll and other information as are (likely) relevant to be considered by the Committee in respect of all the officers coming under zone of consideration, to the Odisha Public Service Commission for concurrence.

(2) The Odisha Public Service Commission shall consider the list forwarded to them under sub-rule-(1) and recommend to the Government the list of persons suitable for appointment to the post of Audit Officer by way of promotion.

(3) On receipt of the concurrence of Odisha Public Service Commission, the same shall be placed before the Government for approval. The list approved by the Government shall form the select list and appointment to the post of Audit Officer shall be made from the select list in order in which names appear therein.

14. Select list:

The select lists in case of direct recruitment as well as promotion shall remain valid for a period of one year from the date of their approval by the Director or Government as

the case may be or another select list prepared by the commission or committee respectively whichever is earlier.

15. Probation:

- (1) The period of probation shall be two years from the date of first appointment to the post of Auditor and one year in respect of Assistant Audit Officer and Audit Officer.
- (2) The period of probation specified in sub rule-(1) may, if the appointing authority deemed fit, be extended in appropriate cases.
- (3) If during the period of probation or during the extended period of probation if any, a person is found unfit by the appointing authority, :—
 - (a) He/she shall be reverted to his / her former post if he / she is a promotee one, and
 - (b) His / her service shall be terminated if he / she is a direct recruit.

16. Training:

On appointment to the post of Auditor, under direct recruitment every person shall have to undergo such period of training as may be decided by the appointing authority.

17. Confirmation:

A person appointed on probation against a permanent vacancy in the cadre shall be confirmed at the end of the period of probation, if he is considered fit for confirmation by the appointing authority.

18. *Inter se*-seniority:

The *inter se*-seniority of persons appointed to any grade of the Service shall be determined in the following manner, namely:—

- (a) The *inter se*-seniority of persons appointed to the grade of Auditors on the basis of direct recruitment shall be regulated in the order in which their names appear in the select list under sub rule- (5) of rule- 12.
- (b) The *inter-se*-seniority of persons appointed to the grade of Auditors on promotion shall be regulated in the order in which the names appear in the select list under sub-rule-5 of rule-12 and they shall, en bloc, be senior to the persons appointed to the cadre of Auditor by direct recruitment in the same year.
- (c) The *inter-se*-seniority of the officers appointed on promotion to the cadre of Assistant Audit Officers shall be regulated in the order in which the names appear in the select list under sub-rule- (6) of rule- 12.

19. Reservation:

Notwithstanding anything contained in these rules reservation of vacancies or posts, as the case may be, for-

- (a) Scheduled Castes and Scheduled Tribes shall be made in accordance with the provisions of the Odisha Reservation of Vacancies in Posts and

Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made thereunder; and

- (b) SEBC, Women, Sportsmen, Ex-servicemen and Persons with Disabilities shall be made in accordance with the provisions made under such Act, rules, orders or instructions issued in this behalf by the Government from time to time.

20. Relaxation:

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

21. Interpretation:

If any question or doubt arises relating to interpretation of these rules, it shall be referred to the State Government for decision.

By Order of the Governor

TUHINKANT PANDEY
Principal Secretary to Government

APPENDIX

SL. No.	Name of the Post	Method of Recruitment	Minimum qualification for Direct Recruitment	Eligibility Criteria for Promotion
1	2	3	4	5
1.	Auditor	As nearly as but not less than 50% of the vacancies by way of direct recruitment and as nearly as but not more than 50% by way of promotion from amongst the Junior Assistants of Director of Treasuries and Inspection, Odisha and Jr. Clerks/Sr.Clerks of the District Treasuries/Special Treasuries and Sub-Treasuries.	Must have passed bachelor's degree from any University. In addition Basic Knowledge in Computer with working ability in Word, Excel & Internet access will be part of the educational qualification.	Ten years of continuous service as Jr. Asst. of DT&I /Jr. Clerk or Jr. Clerk & Sr. Clerk taken together of the District Treasuries/Special Treasuries and Sub-Treasuries and must have passed Departmental Examination conducted by the Board of Revenue, Odisha as such on the first day of January of the year in which the selection is made.
2.	Assistant Audit Officer	By way of promotion from amongst the Auditors.		Eight years of continuous service as Auditor & must have passed Departmental Examination on the first day of January of the year in which the Departmental Promotion Committee meets.
3.	Audit Officer	By way of promotion from amongst the Asst. Audit Officers.		Two years of continuous service as Asst. Audit Officer on the 1st. day of January of the year in which the Departmental Promotion Committee meets.

SCHEDULE – ‘A’**SCHEME AND SUBJECTS FOR THE EXAMINATION
DIRECT RECRUITMENT**

(See sub-rule -6 of rule 4)

The examination shall consist of the following subjects carrying marks as shown against each:

Sl. No.	Subject	Marks
1	English	100
2	Mathematics	100
3	Essay	
	i) English within 350 words	25
	ii) Odia within 350 words	25
4	General Awareness	100
5	Test of Reasoning/ Mental ability	100
6	Computer Application	
	i) Theory	100
	ii) Skill test in Computer (Practical)	50
Total		600

Note:

- (1) The candidate shall answer the question papers in English unless otherwise directed.
- (2) Only those candidates who have been short listed after the written test shall be called for the skill test in computer which shall be of qualifying nature.

SCHEDULE - 'B'**Procedure for conducting Departmental Examination of Auditors of the
Directorate of Treasuries & Inspection, Odisha, Bhubaneswar**

(See sub-rule 1 of rule-11)

1. Every person appointed as direct recruit Auditor in the cadre of Directorate of Treasuries and Inspection, Odisha, Bhubaneswar 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 *Odisha 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 *Odisha Gazette*.
4. Persons not sending application in time shall not be eligible to sit in the examination.
5. The syllabus for the examination shall be as prescribed in *Annexure-A*, 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) (III) and (IV) shall be 3 hours each. All the papers carry 100 marks each. An Auditor shall be required to secure at least 50% 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 with the departmental examination shall 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 Odisha Travelling Allowance Rules.

ANNEXURE-'A'

Syllabus of the Examination

PAPER-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. Odisha Service Code
3. Odisha Travelling Allowance Rules.
4. Odisha 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 (Odisha) Rules
6. Contributory Provident Fund (Odisha) Rules
7. An Introduction to Indian Government Accounts and Audit, Part-IV, Chapter-30, Chapter-31, Section-'A' and 'B'.
8. Odisha Treasury Code, Volume-I
Part-I in full
Part-II, Chapter-II, Chapter-III, Section-I, Chapter-IV- All provisions except Section, Chapters-V, VI, VII and VIII- in full.
9. Odisha Treasury Code, Volume-II
The Appendices and forms connected with the rules referred to above.
10. Odisha Budget Manual and Govt. Budgetary process
11. Odisha General Financial Rules, Volume-I- in full
12. Odisha 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 (SYLLABUS)

- A. Integrated Financial Management System (IFMS) - Odisha
IFMS-Odisha: An Overview
Major Stake Holders & Financial Management Cycle.
Services under IFMS-Odisha: Government to Government (G2G), Government to Citizen (G2C) and Government to Business (G2B) Services.

IFMS-Odisha Portal and its relevance.

Role of Finance Department, Directorate of Treasuries and Inspection, Central Electronic Payment Cell (CePC) & Cyber Treasury in IFMS-Odisha implementation.

Different Modules of IFMS-Odisha, their usage and Analysis of Reports.

Architecture, Networking, Hardware, Password Policy, Back up Policy & Grievance Management in IFMS-Odisha.

B. National Pension System (NPS)

Background, Statutory Provisions, Pension Fund Regulatory & Development Authority (PFRDA) Act, Scheme in Brief.

NPS for Organised & unorganised sectors, Tier-I, Tier-II Accounts and their implications.

Role of Central Record Keeping Agency (CRA-NSDL), Trustee Bank, NPS Trust, Annuity Service Providers in NPS implementation.

Exit/ Withdrawal Policy in NPS.

Implementation of NPS in Government of Odisha & Role of Nodal Offices.

Centralised Architecture for contribution uploading to CRA and clearance of Missing credits.

Online facilities of CRA (PRAN Generation, Updation of Subscriber Detail Grievance Management).

PAPER-IV**Detailed Syllabus of Computer Application****A. Computer Fundamentals****i. Components of Computer**

- a. C.P.U
- b. Input Devices: Keyboard, Mouse, scanner, Digitizer
- c. Output Devices: Different Types of Printers, Monitors, Plotters
- d. Memory: Hard disk, S-RAM, D-RAM, ROM, PROM, EPROM, Cache Memory, Pen drive, CD ROM, DVD-RW

ii. Evolution of Computer

- a. Classification of Personal Computers
- b. Generation of Computers
- c. Types of Servers

iii. Power Supply

- a. UPS (Online/offline)
- b. Circuit breakers

iv. Introduction to Computer virus & Various antivirus packages**v. Concept of computer hardware, software, various application software & system software.****B. Windows**

- i. Different features of Windows XP
- ii. Different features of Windows-7

C. MS-Office

- i. Different features of & operations of MS-Word
- ii. Different features of & operations of MS-Excel
- iii. Different features of & operations of MS-Power Point
Different features of & operations of MS-Access

D. Usage of Internet Service

- i. Different types of browsers & search engines
- ii. Different usage of e-mail like sending/receiving email, file attaching, file uploading/downloading etc.
- iii. URL, definition & various types of URL, WWW
- IV. Introduction to IP addresses

E. Communication Technology

- i. LAN/MAN/WAN/Wi-Fi/Bluetooth
- ii. Network devices like network switch, Router, Modem, Firewall
- iii. Introduction to network topology like star, ring, bus, mesh, complete