

TAMIL NADU STATE TREASURIES AND ACCOUNTS SERVICES SPECIAL RULES

Section 28 A under Part III A of the Service Rules in volume II of the Tamil Nadu Services Manual 1969

Rule 1 : Omitted

Rule 2 : CONSTITUTION

The services shall consist of the following classes and categories of posts.

Class I : Deleted. Vide G.O.Ms.No.200 Fin (T&A I) Dept., dated 16.06.03 w.e.f. 27.03.83.

Class II :

Category 1 : Treasury Officer
w.e.f. 16.06.95
(G.O.Ms.No.672 Fin (T&A I) Dept dt. 20.11.98)

Category 2 : Pay and Accounts Officers

Category 3 : Selection Grade Accounts Officers

Category 4 : Selection Grade Treasury Officer

Class III :

Category 1 : Accounts Officers

Category 2 : Assistant Pay and Accounts Officer

Category 3 : Assistant Superintendent of Stamps
(G.O.Ms.No.614 Fin (T&A I) Dept dt. 01.06.90)

(For the expression "S.A.O." the expression "A.O." substituted in G.O.Ms.No.211 Fin (T&A) Dept, dated 15.03.85)

Class IV : Assistant Accounts Officers
(G.O.Ms.No.903 Fin (T&A) Dept dt. 13.08.90)

(For the expression "Junior Accounts Officer" the expression "Assistant Accounts Officer" substituted in G.O.Ms.No.212 Fin (T&A) Dept, dated 15.03.85)

3. APPOINTMENTS:

- (a) Appointment to the Classes specified in Column (1) of the Table below shall be made by the methods specified in the corresponding entries in Column (2) thereof.

THE TABLE

| Class | Method of Appointment | |
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| (1) | (2) | |
| Class I | Deleted. Vide G.O.Ms.No.200 Fin (T&A I) Dept., dated 16.06.03 w.e.f. 27.03.83. | |
| Class II | (i) | Promotions from among the holders of the post in any of the categories in Class III Or |
| | (ii) | Recruitment by transfer from among the holders of the post of Section Officers in Class XII in the Tamil Nadu General Service excluding the post of Section Officers in Law Department. (G.O.Ms.No.672 Fin (T&A) Dept, dated 20.11.98) (w.e.f. 16.06.95) |
| Class III | (i) | Direct Recruitment Or |
| | (ii) | Promotion from among the holder of the post of Assistant Accounts Officer Or |
| | (iii) | Recruitment by transfer among the holders of the posts of Assistant Treasury Officer and Senior Superintendents in the Treasuries and Accounts Subordinate Service. (w.e.f. 25.01.77 G.O.Ms.No.542 Fin (T&A) Dept, dated 22.07.91) |
| Class IV | (i) | Recruitment by transfer from among the holders of the posts in the category of Sub Treasury Officers Grade I and Superintendents Grade I in the Treasuries and Pay and Accounts Offices. Or |
| | (ii) | Recruitment by transfer from among the holders of the posts of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamil Nadu Ministerial Service in the scale of pay applicable to Superintendents as above or from among persons holding similar supervisory posts carrying scale of pay not less than that of Superintendents in any other service. (G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90) |
| | 3(b) | Promotions to the posts shall be made on grounds of merit and ability seniority being considered only when merit and ability are approximately equal. |
| | 3(bb) | Out of the vacancies in Class II both permanent and temporary, eighty percent of the vacancies shall be filled up from among the holders of the posts in Class III and twenty percent of the |

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| | | <p>vacancies shall be reserved for appointment by recruitment by transfer from the category of Section Officer of the Departments of Secretariat. The vacancies so reserved for the Section Officer of the Finance Department and the Section Officer under the One Unit in the ratio of 1:3. Out of every twenty vacancies in Class II, the ninth vacancy shall be filled up from among the category of Section Officer in the Finance Department and the tenth, nineteenth and twentieth vacancies from among the category of Section Officer in the Departments of Secretariat in One Unit. The seniority of the persons selected to the post shall be fixed in the above cyclic order by which selection is made.</p> <p>Provided that if no qualified candidate is available in the Finance Department, such vacancy shall be filled up by the Section Officer of the Departments of Secretariat other than Law and vice-versa;</p> <p>Provided further that if no qualified candidate is available, either in the Finance Department or in the Departments of Secretariat other than Law, such vacancy shall be filled up by promotion from among holders of the post in Class III. (G.O.Ms.No.672 Fin (T&A) Dept, dated 20.11.98) (w.e.f.16.06.95)</p> |
| | 3(c) | <p>Out of every ten vacancies in Class III, both permanent and temporary the first vacancy shall be reserved for Direct Recruitment and the other vacancies by recruitment by transfer and the Direct Recruit shall rank first in the seniority among the ten. (w.e.f. 12.07.74 G.O.Ms.No.693 Fin (T&A) Dept, dated 29.06.76)</p> <p>“Of the remaining nine vacancies, the first eight vacancies shall be filled up from among the holders of the post of Assistant Accounts Officer and the remaining one vacancy shall be filled up from among the holders of the post of Assistant Treasury Officer and Senior Superintendent”. Vide G.O.Ms.No.572 Fin (T&A) Dept, dated 20.11.98 (w.e.f. 15.06.98)</p> <p>The seniority of the persons selected to the post shall be fixed in the above cyclic order by which selection is made provided that if no qualified person is available for appointment under any of the methods referred to in Sub Rule (a)(ii) and (iii) for Class III posts, such vacancy in such method or category, as the case may be, shall not lapse but such vacancy shall be filled up in the cyclic order prescribed above, by other method or category, as the case may be. G.O.Ms.No.80 Fin (T&A) Dept, dated 01.02.96.</p> <p>The amendment hereby made shall be deemed to have been came into force on 15th June 1995 (G.O.Ms.No.239 Fin (T&A) Dept,</p> |

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| | | <p>dated 29.03.96.</p> <p>Provided further that with effect from on and from the 15th June 1988, if any vacancy recovered for direct recruitment and falling under “Open Competition” and Backward Classes” quota could not be filled up in any year, it shall be filled up by recruitment by transfer from among the holder of the post of Assistant Treasury Officer and Senior Superintendent in the Treasuries and Accounts Subordinate Service. In that case, the first eight vacancies shall be filled up from among the holders of the posts of Assistant Accounts Officer and the ninth and tenth vacancies shall be filled up from among the holders of the Assistant Treasury Officer and Senior Superintendent.</p> <p>Provided also that in a particular panel from which appointments shall be made to Class III posts if the turn of a Assistant Accounts Officer who is senior to the Assistant Treasury Officer and Senior Superintendent does not come for inclusion in the panel but the turn of the Assistant Treasury Officer and Senior Superintendent comes for consideration in that panel the name of Assistant Treasury Officer and Senior Superintendents shall not be considered in that panel till his senior in the feeder category and acting Assistant Accounts Officer is considered and the vacancy reserved for persons holding the posts of Assistant Treasury Officer and Senior Superintendents shall lapse. (G.O.Ms.No.542 Fin (T&A) Dept, dated 22.07.91)</p> |
| | (e) | Deleted with effect from 15.06.98 vide G.O.Ms.No.672 Fin (T&A I) Dept, dated 20.11.98 |
| | (f) | Deleted |
| | (g) | <p>Out of every five vacancies in Class IV, the first two vacancies shall be reserved for recruitment by transfer from Sub Treasury Officer and Superintendents in the Treasuries and Pay and Accounts Offices and that the remaining three vacancies shall be reserved for recruitment by transfer from among persons holding the post of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamil Nadu Ministerial Service in the scale of pay applicable to Superintendents as above or from among persons holding similar supervisory posts carrying scale of pay not less than that of Superintendents in any other services.</p> <p>Provided that if in any year, the aforesaid ratio cannot be followed for want of qualified persons from Sub Treasury Officer and Superintendent in the Treasuries and in the Treasuries and Accounts Department the said reserved vacancies shall be filled in by recruitment by transfer from the posts specified in item (ii) in Col.2 in the Table under this rule and vice versa.</p> |

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| | | <p>(G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90) Provided further that to maintain equitable representation not less than one person from each department shall be chosen subject to availability. Provided also that no department shall have a representation of more than three times the combined cadre strength of posts of Assistant Accounts Officer, Accounts Officer and Chief Accounts Officer in each department. (w.e.f. 15.06.02) (G.O.Ms.No.335 Fin (T&A I) Dept., dated 17.06.04)</p> |
| | 3A | <p><u>PREPARATION OF ANNUAL LIST OF APPROVED CANDIDATE:</u></p> <p>For the purpose of preparation of Annual list of Approved Candidates for appointment to the posts in the service by promotion or by recruitment by transfer, the crucial date on which the candidates should have acquired the prescribed qualifications if any shall be the "15th June" of every year. (G.O.Ms.No.614 Fin (T&A) Dept, dated 01.06.90)</p> |
| | 4 | <p><u>APPOINTING AUTHORITY:</u></p> <ol style="list-style-type: none"> 1. The Director of Treasuries and Accounts shall be the appointing authority in respect of the posts in Class III from among the persons in the panel approved by the Government. (G.O.Ms.No.519 Fin (T&A) Dept, dated 09.04.79) 2. The Director of Treasuries and Accounts shall be appointing authority in respect of Class IV. (G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90) |
| | 5 | <p><u>QUALIFICATIONS:</u></p> <p>No person shall be eligible for appointment to any of the posts in the class specified in Column (1) of the Table below by the methods specified in the corresponding entries in Column (2) of the Table unless he possesses the qualification prescribed in the corresponding entries in Column (3) thereof:</p> |

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| Class | Method of Appointment | Qualification |
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| (1) | (2) | (3) |
| Class I | -- | Deleted. Vide G.O.Ms.No.200 Fin (T&A I) Dept., dated 16.06.03 w.e.f. 27.03.83. |

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| Class II | By promotion from Class III | (a) | Must be an approved probationer in the Class or category from which appointment is made; and |
| | | (b) | Must have passed Accountancy Higher Grade Examination |
| By recruitment by transfer from among the holders of the post of Section Officer in Class XII in the Tamil Nadu General Service excluding the post of Section Officer in Law Department | | (a) | Must be an approved probationer in the post of Section Officer. |
| | | (b) | Must have passed the Account Test for Subordinate Officers, Part I and II and Accountancy Higher Grade Examination; |
| | | (c) | Must have undergone Training for a period of not less than six months in the Pay and Accounts Office including Huzur Treasury, the Public Debt Office (Reserve Bank of India) the Accountant General's Office and Treasuries, and |
| | | (d) | Must have served as Section Officer in the Secretariat for a period of not less than three years' |
| | | | Provided that a person who possesses B.Com., Degree need not be required to pass the Accountancy Higher Grade Examination: |
| Class III | Recruitment by transfer from among the holders of the posts of Assistant Accounts Officer and Assistant Treasury Officer / Senior Superintendent. | (a) | Must have passed the Accountancy Higher Grade Examination. |
| | | (b) | Must have passed the Departmental Test for Subordinate Officers of the Treasuries and Accounts Department (With effect from 25.01.77 G.O.Ms.No.542 Fin (T&A) Dept, dated 22.07.91) Provided that a person who possesses the B.Com., Degree shall not be required to pass the Accountancy Higher Grade. |
| | Direct Recruitment | (a) | Must not have completed 30 years of age on the first day of July of the year in which the Selection for appointment is made. Provided that in respect of persons who are in regular service under the Government of Tamil Nadu the above age limit shall be raised by 5(five years) G.O.Ms.No.1320 Fin (T&A) Dept, dated 20.09.79) |

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| | | (b) | Must have passed the Final Examination conducted by the Institute of Chartered Accountants / Cost Accountants. | |
| | | (c) | Notwithstanding anything contained in Clause (14) of rule 2 in Part I of the Tamil Nadu State and Subordinate Services rules, persons who are in regular service under the Government of Tamil Nadu shall also be eligible to be recruited direct to the post. (G.O.Ms.No.967 Fin (T&A) Dept, dated 04.09.78) | |
| Class IV | (a) | Recruitment by transfer from among the Sub Treasury Officers and Superintendent in the Treasuries and Accounts Department w.e.f. 01.08.92 (G.O.Ms. No.335 Fin (T&A I) Dept., dated 17.06.04) | (1) | Must possess the minimum General Educational qualification. |
| | | | (2) | Must have passed the Account Test for Subordinate Officers Part I and II |
| | | | (3) | Must have passed the Departmental Test for Subordinate Officers in the Treasuries and Accounts Departments and |
| | | | (4) | Must have passed the Accountancy Lower Grade (w.e.f. 07.12.2000 vide G.O.Ms.No.474 Fin (T&A I(3) Dept, dated 03.12.01 |
| | (b) | Recruitment by transfer from among the holders of the posts of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamil Nadu Ministerial Service in the scale of pay applicable to Superintendents as above or from among persons holding similar supervisory posts carrying scale of pay not less than that of | (1) | Must possess the minimum General Educational qualification. |
| | | | (2) | Must have passed the Account Test for Subordinate Officers Part I and II |
| | | | (3) | Must have passed the Accountancy Lower Grade (w.e.f. 07.12.2000 vide G.O.Ms.No.474 Fin (T&A I(3) Dept, dated 03.12.01 |
| | | | (4) (a) | Must have worked as Superintendent, Accountant or Commercial Accountant or Auditor borne on the Tamil Nadu Ministerial Service or in any other similar supervisory posts carrying pay not less than that of the Superintendent in other service, in sections dealing under the subjects relating to Accounts, Audit, Budgeting or Control of Expenditure for a period of not less than five years; and |

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| | | Superintendents in any other services. | (b) | Must be an approved probationer in the category from which appointment is made or in any of the lower categories in that service to which he was recruited. (G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90) |
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6. PROBATION

Every person appointed to the service by recruitment by transfer except in Class I and Class II shall from the date on which he joins duty be on probation for a total period of one year on duty within a continuous period of two years and every person appointed to the Class III by Direct recruitment shall from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

Provided that probationers in the posts in Class III shall be entitled to count towards their probation is services rendered by them under foreign service terms or in other Departments of Government and deputation if, but for such service; they would have rendered service in posts in Class III counting towards their probation.

(G.O.Ms.No.614 Fin (T&A) Dept, dated 01.06.90)

Provided that probationers in the posts in Class III and Assistant Accounts Officers shall be entitled to count towards their probation the services rendered by them under foreign service terms or in other Departments of Government on deputation if, but for such service, they would have rendered service in the posts in Class III and Assistant Accounts Officers counting towards their probation.

7. TRAINING

Every person appointed by Direct Recruitment to the posts in Class III shall undergo training for a total period of not less than six months in the District and Sub Treasuries, Pay and Accounts Office, Accountant General's office and Secretariat before appointment.

During the period of training he is entitled to draw the minimum of the time scale of pay applicable to the post. The period of training shall count for increment in the time scale of pay applicable to the post and for probation in the post with effect from 26.12.79.

(G.O.Ms.No.718 Fin (T&A) Dept, dated 13.10.89)

7 A. Every person appointed by recruitment by transfer to posts in Class III from among the holders of the posts of Junior Accounts Officer (Re-designated as Assistant Accounts Officer with effect from 1st June 1979) shall within two years from the date of joining the post in Class III, undergo training for a total period of six weeks, out of which, four weeks in the District Treasury and the Non Banking Sub Treasury and two weeks as Additional Treasury Officer, under the over all control of the regular Treasury Officer. The period of training shall be treated as duty and it will count for probation and increment. During the period of training, the officer will draw the same pay and allowances drawn immediately before proceeding on training.

Provided that Junior Accounts Officers (Re-designated as Assistant Accounts Officers with effect from 1st June 1979) drafted from Treasuries and Accounts Department need not undergo the above training.

(G.O.Ms.No.227 Fin (T&A I) Dept, dated 25.03.86) with effect from 01.04.78

8. TESTS

(1) Every person appointed by Direct Recruitment to the post in class III shall pass the following tests within a period of two years from the date of his appointment. The second and subsequent increments shall be sanctioned only after passing all these tests namely.

- 1) Account Test for Subordinate Officers Part I and II
- 2) Departmental Test for Subordinate Officers in the Treasuries and Accounts Department

and

- 3) District Office Manual Test
(G.O.Ms.No.693 Fin (T&A I) Dept, dated 29.06.76 w.e.f. 12.07.74)

(2) Every person appointed to the post in Class IV, other than from among the holders of the posts in category 2 in the Tamil Nadu Treasuries and Accounts Subordinate Services must pass the Departmental Test for the Subordinate Officers in the Treasuries and Accounts Department within two years from the date of appointment to that post. Any such person who fails to pass the test within the said period shall be liable to stoppage of increment without cumulative effect and shall not be eligible for appointment as full member in the post of Assistant Accounts Officer, until he passes the said test.

(G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90)

9. RESERVATION OF APPOINTMENT

The rule of reservation of appointments (General Rule 22) shall apply to the appointment by Direct recruitment to the post in Class III.

(G.O.Ms.No.39 Fin (T&A) Dept, dated 11.01.77)

The Government direct that the post of Assistant Accounts Officer be excluded from the purview of the Tamil Nadu Public Service Commission with retrospective effect from 21.06.1973.

(G.O.Ms.No.904 Fin (T&A) Dept, dated 13.08.90)

10. POSTINGS AND TRANSFERS

Postings and transfers of the officers in Class III shall be made by the Director of Treasuries and Accounts.

(G.O.Ms.No.519 Fin (T&A) Dept, dated 09.01.79)

11. SENIORITY

For the purpose of appointment to the post in Class IV, the inter-se-seniority of the persons selected from the posts of Sub Treasury Officer, Superintendents and from the posts in the feeder categories namely, Accountants, Superintendents etc., in the Department other than Treasuries and Accounts Department shall be fixed with reference to the dates of their regular appointment in the post of Sub Treasury Officer Grade II or Superintendents Grade II and in the said feeder categories respectively.

Provided that the seniority of those included in the panel of Assistant Accounts Officers for 1963 and 1964 shall be fixed with reference to the pay drawn by them at the time of drawing of the panels.

Provided further that the seniority of those selected for the panel of Assistant Accounts Officers from the holders of the post of Sub Treasury Officer or Assistant Treasury Officers or Superintendents included in the Directorate of Treasuries and Accounts Proceedings D.Dis.348/66, dated the 27th January 1966 shall be fixed with reference to the dates of their regular or temporary appointment to the corresponding categories in the old set up, namely, Deputy Tahsildar, Huzur Head Accountant, Superintendent in the Pay and Accounts Office, Taluk Head Accountant of any other allied Selection Grade category.

Provided also that the inter-se-departmental seniority of persons belonging to different departments and the Treasuries and Accounts Department shall be maintained for each panel.

(2) Nothing contained in these orders shall affect adversely the persons already appointed with reference to the existing rules.

(G.O.Ms.No.903 Fin (T&A) Dept, dated 13.08.90)

(3) Nothing contained in these rules shall adversely affect the persons already appointed as Assistant Accounts Officers from the 1st April 1977 to 15th June 2000. (w.e.f. 17.06.2004) (G.O.Ms.No.335 Fin (T&A I) Dept., dated 17.06.04)

