# GOVERNMENT OF JAMMU AND KASHMIR FINANCE DEPARTMENT

Civil Secretariat, Jammu/Srinagar

#### **NOTIFICATION**

Subject: Draft Jammu and Kashmir Subordinate Accounts Service Recruitment Rules-2024.

Whereas, vide Notification No. 345-A/F of 1961 dated 31.08.1961, the Kashmir Subordinate Accounts Service Recruitment Rules, 1961, were notified by the Finance Department; and

Whereas, various changes have taken place thereafter from time to time on account of creations / upgradations / Re-designation / change of nomenclature and apportionment of posts between the UT of J&K and the UT of Ladakh; and

Whereas, these changes necessitated the Revision / updation of the Kashmir Subordinate Accounts Service Recruitment Rules afresh; and

Whereas, on the instructions of the Standing Committee constituted vide Government Order No. 1359-JK(GAD) of 2022 dated 15.11.2022, for the purpose, it has been advised vide Circular No. 03-ARI & Trgs of 2023 dated 22.09.2023, to circulate the Draft Recruitment Rules for inviting objections from all the stakeholders.

Now, therefore, before placing the Draft Jammu and Kashmir Subordinate Accounts Service Recruitment Rules-2024, before the Standing Committee for its consideration/approval, the draft notification of Jammu and Kashmir Subordinate Accounts Service Recruitment Rules-2024 alongwith Schedule "I" and "II" are hereby notified for inviting objections, if any, from all the stakeholders viz members of the Service. The objection(s), if any, should reach to the office of Director General Accounts and Treasuries Organization, Finance Department, Kachi Chawni Jammu / Haft Chinar Srinagar or emailed at (dat-jk@nic.in) within a period of fifteen (15) days from the date of issuance of this notification. After expiry of stipulated period, no objection in this regard shall be entertained.

Sd/-(Santosh D Vaidya), IAS,

Principal Secretary to Government, Finance Department.

No. DGAT/PS/DR/E-7372247/107

Copy to the: -

1. Director Information J&K with the request to kindly publish the Notification in two local dailies each in Kashmir and Jammu Division.

2. Pvt. Secretary to Principal Secretary to Government, Finance Department.

3. I/C Web site DGAT for upload on website.

4. Record file.

(Mahesh Dass), 20/3/24

Dated: 20.03.2024

Director General,

Accounts & Treasuries, Finance Department.

## GOVERNMENT OF JAMMU AND KASHMIR FINANCE DEPARTMENT

Civil Secretariat, Jammu/Srinagar

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#### **Notification**

Jammu, the \_\_\_\_\_ of March, 2024.

- S.O. \_\_\_\_\_\_.In exercise of the powers conferred by\_\_the proviso to Article 309 of the Constitution of India, the Lieutenant Governor, Union Territory of Jammu and Kashmir hereby makes the following rules, namely:-
- 1. Short title and Commencements.- (1) These rules may be called Jammu and Kashmir Subordinate Accounts Service Recruitment Rules, 2024.
- (2) These rules shall come into force from the date of their publication in the Government Gazette.
- 2. Definitions.-(1) In these rules, unless the context otherwise requires:-
  - (a) "Union Territory" means Union Territory of Jammu and Kashmir;
  - (b) "Administrative Department" means the Finance Department of the Government in the Civil Secretariat holding the Administrative charge of the service;
  - (c) "Cadre" means the cadre of the Service;
  - (d) "Board" means the Jammu and Kashmir "Service Selection Board."
  - (e) "Government" means the Government of Jammu and Kashmir:
  - (f) "Member of the Service" means a person appointed to a post in the Service under the provisions of these rules;
  - (g) "Apprentice" is a person who is admitted into any of the Accountancy Classes in the Accountancy Training School for training prior to his appointment as an Accounts Assistant, in any Department or Office under the Jammu and Kashmir Government;
  - (h) "Schools" means the Accountancy Training Schools established by the Government of Jammu and Kashmir for various Accountancy training courses;
  - (i) "Post" means a permanent post carrying a definite time scale sanctioned by the competent authority;

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- (j) "Rules" means the Jammu and Kashmir Subordinate Accounts Service Recruitment Rules, 2024;
- (k) "Schedule" means the Schedule (S) annexed to these Rules; and
- (l) "Service" means the Jammu and Kashmir Subordinate Accounts Service.
- (m) "Public Service Commission" means the Public Service Commission of the Jammu and Kashmir Government.
- (2) Words and expressions used in these rules but not defined shall have the same meaning as are assigned to them in the Jammu and Kashmir Civil Services (Classification, Control and Appeal) Rules / Jammu and Kashmir Civil Services Regulations, 1956;
- **3. Constitution of Service.** (1) From the date of commencement of these rules, there shall be constituted, the Jammu and Kashmir Subordinate Accounts Service Recruitment Rules, 2024.
  - (2) The Government may, at the commencement of these rules, appoint to the service any person who at the commencement of these rules, is holding in substantive capacity any post included in the cadre of this Service:

Provided that for the purpose of the initial constitution of the Service, a person holding any post included in the cadre of the Service in its sanctioned scale of pay, in substantive capacity to which he was appointed by the competent authority under the provisions of these rules, either by direct recruitment or by promotion shall be deemed to have been appointed to the Service under these rules if he / she is fully qualified to hold the post under these rules.

**Explanation:**-The word 'holding' means a person holding a post included in the cadre of the Jammu and Kashmir Subordinate Accounts Service in its sanctioned scale of pay on regular basis under orders of the competent authority and will not include the persons holding a post on ex-cadre/deputation basis or on adhoc basis or in a stop- gap arrangement.

4. Strength and Composition of the Service.— (1) The authorized permanent and temporary strength of the cadre and the nature of the post included therein shall be determined by the Government from time to time and shall, at the initial constitution of the Service under the provisions of the rules, be such as specified in the schedule-I annexed to these rules:

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Provided that the Government may create temporary posts in the cadre of the Service for specified period or purpose as may be considered necessary from time to time.

- (2) The Government shall, after the interval of every five years or at such other intervals, as may be necessary, re-examine the strength and composition of cadre of the Service and make such alterations there in as it deems fit.
- 5. Qualification and method of recruitment.— (1) No person shall be eligible for appointment or promotion to any post in any class, category or grade in the Service unless he/she possesses the qualification as laid down in Schedule-II and fulfill the requirements for recruitment as provided in the rules and orders for the time being in force.

## (2) Appointment to the Service shall be made.-

- (a) By direct recruitment; or
- (b) By promotion; or
- (c) Partly by (a) and partly by (b), in the ratio, and in the manner, as mentioned against each post in Schedule-II:

Provided that all the posts under direct recruitment shall be filled through the J&K Service Selection Board / Recruitment Agency notified by the Government from time to time, as per the rules/orders of the Government issued for the purpose and to be read with rules for admission in the Accountancy Training Schools as laid down in Schedule-XI of the J&K Civil Services Regulations Volume-II.

Provided, that all posts to be filled by promotion shall be filled up through Departmental Promotion Committee (DPC) of the J&K Subordinate Accounts Service.

Provided further, that the Government may, if it is satisfied that there are special grounds for doing so, allocate 5% vacancies out of total vacancies accruing in a financial year for grant of permission to the in-service candidates engaged in accounts work in any of the Government office, to appear in the Accountancy Examinations in terms of the Rules laid down in Schedule-XI of the J&K Civil Services Regulations Volume-II, without going through a regular course of training in the Accountancy Training Schools subject to the conditions prescribed thereunder.

(3) The department shall refer vacancies in the direct/promotion quota to the Jammu and Kashmir Service Selection Board /

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Recruitment Agency notified by the Government from time to time / Departmental Promotion Committee, as the case may be, in terms of SRO 166 dated: 14.06.2005.

- **6. Probation.-** (1) Probation of the Members of the Service shall be governed by the Jammu and Kashmir Probationer (Condition of Service, Pay and Allowances) and Fixation of Tenure Rules, 2020, in all other cases under the Provisions of Jammu and Kashmir Civil Services (Classification, Control and Appeal) Rules, 1956.
  - (2) The pay of person appointed to the Service through direct recruitment shall be regulated in terms of the Jammu and Kashmir Probationer (Condition of Service, Pay and Allowances) and Fixation of Tenure Rules, 2020.

Provided that the Condition of Service Pay and Allowances in respect of persons appointed to the service through direct recruitment shall be regulated as per the, "Rules for Admission in the Accountancy Training School for various Accountancy Courses and Examination thereof," contained under Schedule XI of J&K Civil Services Regulations Volume-II.

- 7. Reservation in appointments:- While making appointments either by direct recruitment or by promotion, reservation shall be provided to the eligible categories in accordance with the provisions of Jammu and Kashmir Reservation Act, 2004 and the rules and orders, as in force.
- **8. Training and Departmental Examination:-** Persons appointed to the Service by Competitive Examination shall be required to undergo such training from time to time during the course of probation and to pass during the period of probation or trial such departmental examination (s) as the Government may prescribe:

Provided that the candidate selected for the post of Accounts Assistant (Apprentice) through J&K Services Selection Board / Recruitment Agency notified by the Government from time to time, shall have to undergo one year's Apprenticeship / Accounts Clerks course in Northern Zonal Accountancy Training Institute Jammu and Accountancy Training Institute Srinagar and after completion of theoretical and practical training, the Apprentice will be allowed time scale of the post of Accounts Assistant alongwith annual increments as per normal rules. However, they will not be eligible to draw their sixth increment, unless they qualify ACC examination as required under the provisions of Rule 10-B of Schedule XI of J&K CSR Vol. II, recast vide SRO 160 of 2006 dated 10.05.2006.

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Provided further, that the Government may exempt, either wholly or partly, from such training or departmental examination (s), persons who have passed a departmental examination or undergone training declared by Government to be equivalent to a Departmental examination or training prescribed under these rules.

9. Eligibility of Government servants for direct recruitment.- A person already in the Government Service may apply through proper channel for direct recruitment to a vacant post in any particular class or category in the Service if he/she possesses the educational and other qualifications prescribed for recruitment to such class or category of posts. The upper age limit of such Government servants shall be as provided in the general rules:

Provided that in case of a post which requires a higher degree of specialization and/or experience, the Government may prescribe higher upper age limit.

10. Promotions:- All promotions to the service or class or grade in such service shall be made by the appointing authority in accordance with the seniority / merit, length of service, and subject to passing of prescribed departmental examinations viz Accounts Clerks Course (ACC), SAC part—I and SAC part-II or any tests / exam or special qualifications prescribed by the Government from time to time.

Provided that:-

- (1) an Apprentice shall be eligible for placement as qualified Accounts Assistant subject to:-
  - (i) passing of ACC examination; and
  - (ii) encadrement as Accounts Assistant in terms of provisions of Rule 10-B of Schedule XI of J&K CSRs Vol. II, recast vide SRO 160 of 2006 dated 10.05.2006.
- (2) an in-service employee granted permission by the Government to appear in ACC examination privately in terms of Rule 5 of Schedule XI of J&K CSRs Vol. II, shall be eligible for placement as qualified Accounts Assistant subject to the conditions as specified at (1) herein above.
- (3) a qualified Accounts Assistant having passed Subordinate Accounts Course (SAC) Part-I of the Government and having not less than 03 years service in that category shall be placed as Accountant subject to availability of vacancy.
- (4) a qualified Accountant having passed the Subordinate Accounts Course (SAC) Part-I and II of the Government and having not less than three years service in that category, shall be placed as Assistant Accounts Officer subject to availability of vacancy.

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Explanation:- The word 'Qualified Accounts Assistant / Accountant' means an Apprentice or an in-service employee granted permission by the Government to appear in ACC examination privately, or an Accountant, who pass / qualify the prescribed Departmental examination viz Accounts Clerk Course (ACC), Subordinate Accounts Course (SAC) Part-I and Part-II respectively, and will not include Accounts personnel who do not qualify such departmental examinations and falls within the category of "Unqualified Accounts Assistant / Accountant" as the case may be till the time they pass / qualify such departmental examinations.

11. Maintenance of seniority lists:- Seniority of the members of the Service (Class-I, II and III) shall be regulated under the Jammu and Kashmir Civil Services (Classification, Control and Appeal) Rules, 1956, read with "Rules for Admission in the Accountancy Training School for various Accountancy Courses and Examination thereof," contained in Schedule XI of J&K Civil Services Regulations Volume-II.

#### Provided that:-

1) Class-III (Accounts Assistants):

- (i) inter-se-seniority of the members will be determined after passing Accounts Clerks Course (ACC) examination in accordance with the merit drawn on the basis of marks obtained in ACC examination; and
- (ii) in case two or more persons appearing in ACC examination obtain equal marks / merit in ACC examination resulting in tie of marks, in such eventuality, the seniority will be fixed by the order of merit in which they are selected for such appointment by the J&K Services Selection Board/Recruitment Agency notified by the Government from time to time.

2) Class-II (Accountants):

inter-se-seniority of the members will be determined after qualifying SAC Part-I examination with reference to their seniority fixed as Accounts Assistants; and

3) Class-I (Assistant Accounts Officers):

inter-se-seniority of the members will be determined after qualifying SAC Part-II examinations with reference to their seniority fixed as Accountants.

**Explaination:-** Determination of inter-se-seniority after qualifying SAC Part-I and Part-II examination, means the seniority of

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Accounts Assistants and Accountants who qualify SAC Part-I and Part-II examination, after their placement / promotion as Accountants and Assistant Accounts Officers respectively subject to availability of vacancy, will precede the seniority of Accountants and Assistant Accounts Officers, as the case may be.

- 12. Residuary matters:- In regard to matters not specifically covered by these rules, the members of the Service shall be governed by the rules, regulations and orders applicable to the Civil Service of Union Territory of Jammu and Kashmir in general.
- 13. Interpretation:- If any question arises relating to the interpretation of these rules, the decision of the Administrative Department shall be final and binding.
- **14.** Repeal and Savings.- (1) All rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed.
  - (2) Not withstanding such repeal, any appointment or order made or action taken under the rules so repealed shall be deemed to have been made or taken under these rules.

By order of the Government of Jammu and Kashmir.

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No. DGAT/PS/DR/E-7372247/

Copy to the: -

Standard endorsement.

(Santosh D Vaidya), IAS,

Principal Secretary to Government, Finance Department.

Dated: -03-2024

## J&K SUBORDINATE ACCOUNTS SERVICE RECRUITMENT RULES, 2024.

### SCHEDULE - I

### (U.T CADRE)

S.NO.	DESIGNATION OF THE POST	PAY LEVEL	DUTY POSTS	RESERVES		TOTAL
				D.R 10%	L.R 8%	SANCTIONED STRENGTH
1	ASSISTANT ACCOUNTS OFFICER	L-7 ( 44900 - 142400)	948	94	76	1118
2	ACCOUNTANT	L-6B (35600 - 112800)	1012	101	81	1194
3	ACCOUNTS ASSISTANT	L-5 (29200 - 92300)	2755	275	220	3250

and -

(Mahesh Dass),
Director General,
Accounts & Treasuries,
Finance Department.

J&K SUBORDINATE ACCOUNTS SERVICE RECRUITMENT RULES, 2024.

SCHEDULE - II

(Mahesh Dass),
Director General,
Accounts & Treasuries,
Finance Department.

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