

# The Assam Accounts Service Rules, 1963

ASSAM

India

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### Rule THE-ASSAM-ACCOUNTS-SERVICE-RULES-1963 of 1963

- Published on 22 May 1963
- Commenced on 22 May 1963
- [This is the version of this document from 22 May 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

The Assam Accounts Service Rules, 1963Published vide Notification Assam Gazette, Part 2A, dated the 22nd May, 1963 pages 1423-1434Last Updated 8th February, 2020

## Part I – General Provision

### 1. Short title and commencement.

(1)These rules may be called the Assam Accounts Service Rules, 1963.(2)They shall take effect from the date of this notification.

### 2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(a)"Appointment Authority" means the Governor of Assam in respect of Gazette cadre of Assistant Director of Accounts and "Accounts Officer" and the Director of Accounts and Treasuries for the Gazetted cadre of "Deputy Accounts Officer" and Non-Gazetted cadre of "Assistant Accounts Officer".(b)"Commission" means the Assam Public Service Commission;(c)"Constitution" means the State Government of Assam;(d)"Government" means the State Government of Assam;(e)"Governor" means the Governor of Assam;(f)"Member" means a member of the Assam [\*\*\*] Accounts Service;(g)"Scheduled Castes" or "Scheduled Tribes" means Communities declared as such under Article 341 or 342 of the Constitution of India, as the case may be;(h)"Service" means the Assam Accounts Service.(i)"University" means a University established by an Act of Central or State Legislature and includes any other University recognised by the Governor subject to such limitations or conditions as may be deemed necessary;(j)"Year" means a calendar year;(k)"Selection Board" means Board constituted under sub-rule (2) of Rule 19.

### **3. Constitution of the service and status.**

(1)The service shall consist of the following cadres-(a)Assistant Director of Accounts;(b)Accounts Officer;(c)Deputy Accounts Officer;(d)Assistant Accounts Officer;(2)The members of the service in the cadre of Assistant Director of Accounts shall belong to Class I Government Service.(3)The member of the service in the cadre of Accounts Officer shall belong to Class II (Grade II Government service).(4)The member of the service in the cadre of Deputy Accounts Officer shall belong to Class II (Grade-III Government Service).(5)The member of the service in the cadre of Assistant Account Officer shall belong to Class III (Grade-III) Government Service.

### **4. Strength of the service.**

- The strength of each cadre of the service shall be such as may be determined by the Governor from time to time as shown in Scheduled I:Provided that Governor may hold in abeyance any post as and when considered necessary.

### **5. Method of recruitment.**

- Recruitment to the service shall be made in accordance with rules hereafter.

### **6. Disqualification for appointment.**

- No person shall be qualified for appointment to the service,-(a)unless he is a citizen of India;(b)if he has more than one wife living;Provided that the Governor may if he is satisfied that there are special grounds for doing so, exempt any person from the operation of clause (b); and(c)if he attempts to enlist the support for his candidature directly or indirectly by any recommendation, either written or oral or by any other means.

### **7. Reservation for candidates belonging to Scheduled Castes/Scheduled Tribes.**

(a)In all cases of appointment by direct recruitment as well as by promotion, there shall be reservation in cadre of candidates belonging to the member of the Scheduled Castes and Scheduled Tribes as per the provision of the Assam Scheduled Castes and Scheduled Tribes (Reservation of vacancies of Service and posts) Act, 1978 and Rules framed thereunder. There shall also be reservation for the candidates belonging to other Backward Classes as per Government instruction contained in O.M. No. ABP. 338/83/14, dated 4th January, 1984 for direct recruitment only. General Orders in respect of reservation of favour of other categories of candidates, as may be in force for the time being, shall be followed.

## **8. Confirmation.**

- All confirmation of the members of the service shall be made on the basis of seniority subject to their service being satisfactory: Provided that a member shall be confirmed only on his passing the prescribed Departmental Examination or on successful completion of Training as the case may be.

## **9. Gradation List.**

- There shall be prepared every year a gradation list consisting of the names of all members of the service arranged in the order of seniority in respect of each cadre and shall be published.

## **10. Pay.**

(1) The appointment shall be made in the time scale of pay as may be prescribed by Governor from time to time as shown in Schedule II. (2) The initial pay of a member shall be fixed at the minimum of the time scale unless under the Assam Fundamental Rules or under any other rules governing the fixation of pay for the time being in force, he is entitled to have his pay fixed at a higher stage in the time scale. (3) The increments shall be governed by the Assam Fundamental Rules and Subsidiary Rules: Provided that in case where a Departmental Examination or Training has been prescribed, grant of increments shall be admissible only on passing the Departmental Examination or successful completion of the Training as the case may be. (4) If any increment is withheld on account of failure of a member to pass the Departmental Examination or Training the same shall be allowed to him from the 1st day of the month following that in which the Departmental Examination or in which the Training was successfully completed, as the case may be, was held and passed. The withholding of any increment on account of failure to pass the Departmental Examination or Training shall not have cumulative effect.

## **11. Training.**

(1) All persons directly recruited to the cadres of Divisional Accountants and Assistant Divisional Accountants may be required to undergo a course of Training as may be prescribed from time to time. (2) A member, on Training shall be liable to be discharged from the service- (a) if he fails to make sufficient use of the opportunities given during the training or otherwise fails to give satisfaction during or at the end of the period of training; (b) if he fails to pass the Departmental Examination in three consecutive chances re-examination in the subject or subjects in which he failed.

## **12. Transfer.**

- A member of the service shall be liable to be transferred anywhere within the state.

## **Part II – Divisional Accounts**

### **13. Information through Departmental Examination.**

- Promotion shall be subject to the following manner-(1)All vacancies in a year of recruitment in the cadre of Accounts Officer shall be filled up by promotion of Assistant Accounts Officer and Deputy Accounts Officer who qualify in a competitive Departmental Examination called the Assam Accounts Service (Promotion) Examination;(2)An Assistant Accounts Officer who has rendered at least one year of service and passed the prescribed examination on completion of training shall be qualified for promotion to the post of Deputy Accounts Officer provided there is a vacant post of Deputy Accounts Officer;(3)A Deputy Accounts Officer or an Assistant Accounts Officer who has rendered at least two years of service combined in two cadres of Assistant Accounts Officer and Deputy Accounts Officer and has completed training, shall qualify in a Departmental Examination for promotion to the post of Accounts Officer;(4)The Assam Accounts Service (Promotion) Examination shall be conducted by the Commissioner in accordance with the Rules and Syllabus as in Schedule-III and shall be held in every year or at such intervals as the Appointing Authority may, in consultation with the Commission, from time to time determine. A list of candidates who have qualified in the said Examination shall be prepared by the Commission in order of merit and forward it to the appointing Authority. Promotion shall be made from the list.

### **14. Appointment.**

(1)Subject to the provision of Sub-rule (2), appointment to the cadre of Accounts Officer shall be made in accordance with the preference determined by the Commission in the lists referred to sub-rule (3) of Rule 13.(2)The inclusion of a candidate's name in the lists shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry a may be considered necessary, that the candidate is suitable for appointment to the service. The Appointment will be further subject to the availability of vacancies.(3)The list of departmental candidates for promotion to the cadre of Accounts Officer under sub-rule (3) of Rule 13 shall remain valid till it is completely exhausted.(4)In the event of Commission recommending sufficient number of candidates more than requirement, the Appointing Authority shall, in consultation with the Commission, repeat the procedure as mentioned under sub-rule (3) of Rule 13 for recommending a subsequent list even if the earlier lists are not exhausted:Provided that the Appointing Authority shall not make appointment to any candidate from the subsequent lists until all the candidates of earlier lists eligible for Appointment.(5)A person shall join within 15 days from date of receipt of the order of appointment or of promotion, failing which the appointment shall be cancelled unless the appointing authority extends the period which shall not, in all exceed three months.

### **15. Promotion through Departmental Selection Board.**

- Appointment in the cadre of Assistant Director of Accounts shall be in manner prescribed hereinafter-(1)All vacancies in year of recruitment in the cadre of Assistant Director of Accounts shall be filled up by promotion of Accounts Officer through a Departmental Selection

Board.(2)Before the end of the year the Appointing Authority shall make an assessment by the vacancies/likely vacancies to be filled up by promotion in the cadre of Assistant Director of Accounts.(3)The Appointing Authority shall then furnish to the Board the following documents and information with regard to as may Officers in order of seniority as eligible for promotion subject to maximum of four times the actual number of vacancies-(a)The information about the number of vacancies;(b)The list of Officer in order of seniority in the cadre of Accounts Officer;(c)Character rolls and personal files of the Officer listed;(d)Details about reservation including carry forward vacancies as admissible under the provision of Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Service and posts) Act, 1978 and the Rules framed thereunder;(e)Any other documents and information as may be considered necessary by the Board.(4)A Member of the Service in the cadre of Accounts Officer shall be eligible for promotion to the cadre of Assistant Director of Accounts on completion of minimum of 10 (ten) years of service in the cadre of Accounts Officer and who has attained 40 years of age on the first day of January of the year in which the promotion is considered and the Governor is satisfied about his ability, integrity and character.(5)The Selection shall be made on the basis of merit with due regard to seniority.(6)The Board, after examination of the documents and information furnished by the Appointing Authority a list of officers about double the number of vacancies/probable number of vacancies in order of preference, found eligible for promotion:Provided that in every case where a Junior Officer gets preference over a Senior Officer in the Select List the Board shall record in writing the reason for giving such Preference.(7)The inclusion of a candidate's name in the Select List shall confer no right to promotion unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that a candidate is suitable for promotion.(8)The Select list shall remain valid for 12 (twelve) Calendar month from the date of approval by the Appointing Authority.(9)The promotion shall be in accordance, with the list finally approved.

## **16. Appointment.**

(1)No person shall be appointed to the service-(a)unless he is a Citizen of India; and(b)if he has more than one wife living or in case of a female candidate who has married a person who has one wife living provided that Governor may, if he is satisfied that there are special grounds for doing so may exempt any person from the operation of this clause;(c)No person who attempts to enlist support for his candidature directly or indirectly by any recommendation, either written or oral or by any means, shall be appointed to the service.(2)A person on promotion shall join within 15 days from the date of receipt of the order of appointment failing which the appointment shall be cancelled unless the Governor extends the period, which shall not in all exceed three months.(3)A member of a the service shall be required to undergo such training and pass such departmental examinations as the Government may, prescribed.

## **17. Seniority.**

(1)Subject to availability of a permanent vacancy in the respective cadre, a member shall be placed, according to seniority on probation against is confirmed against the permanent vacancy:Provided that the period of probation may for good and sufficient reasons be extended by the Appointing Authority for any specified period, not exceeding a period of two years:Provided, further that the

period of probation may be curtailed or dispensed with in any case for good and sufficient reasons by the Appointing Authority.(2)A member of the service placed on probation under sub-rule (1) shall be confirmed against the permanent vacancy subject to the following conditions-(a)He has completed the period of probation to the satisfaction of the Appointing Authority in accordance with sub rule (1);(b)He has successfully under gone the training and passed the Departmental Examination, if any prescribed by Government.(3)If confirmation of a member is delayed on account of his failure to qualify for such confirmation, he shall lose his position in order of seniority vis-a-vis such of his juniors as might be confirmed earlier then he. His seniority shall, however, be restored on his confirmation subsequently.

## 18. Seniority.

(1)The Seniority of a member in the cadre of Accounts Officer appointed by promotion shall be determined according to the order of preference in the list referred to in sub-rule (3) of Rule 18, if he joins the appointment within 15 days from the date of receipt of the order or within the extended period as mentioned in Rule 14(5);(2)If a member fails to join the appointment within the initial 15 days of receipt of the order or within the extended period as mentioned in Rule 14(5) but joins later his/her seniority shall be determined in accordance with the date of joining.

## Part III – Junior Divisional Accountant

### 19. Appointment by promotion.

(1)All vacancies in the cadre of Junior Divisional Accounts shall be filled by promotion Assistant Divisional Accountants according to seniority determined under rule 25 :Provided that an Assistant Divisional Accountant shall for promotion satisfy the following conditions-(a)that he has successfully completed the training as provided under Rule 11, and(b)that his work and conduct is satisfactory.(2)The Selection Board for considering promotion shall be constituted with the following members, namely-(a)Secretary, Finance or his-nominee Chairman;(b)Director of Accounts and Treasuries Member-Secretary;(c)Finance and Accounts Officer-Member office of the Director of Accounts and Treasuries Member.(3)All vacancies in the Cadre of Assistant Director of Accounts shall be filled up by promotion from the Accounts Officers as determined in accordance with Rules 15 and 16.The Selection Board for considering promotion shall be constituted with the following members, namely-

- |       |  |           |
|-------|--|-----------|
| (i)   | The Commissioner/Secretary to the Government of Assam, Finance Department.   | -Chairman |
| (ii)  | The Secretary to the Government of Assam Personal Department or hisnominee not below the rank of Deputy Secretary.           | -Member   |
| (iii) | The Director of Accounts and Treasuries, Assam.  | -Member   |
| (iv)  | One Hon'ble member of the Assam Public Service Commission as nominated by Hon'ble Chairman, Assam Public Service Commission. | -Member   |

- (v) The Deputy Secretary/Under Secretary to the Government of Assam, Finance (Estt. B) Department. -Member Secretary.

## **20. Appointment.**

- All appointment to this cadre shall be made by the appointing authority mentioned in clause (a) of Rule 2.

## **21. Seniority.**

- The inter-se seniority of Junior Divisional Accountants will be according to their inter-se seniority as Assistant Divisional Accountants-Provided that with the exception noted below, the seniority of all persons appointed or promoted to the cadre of Junior Divisional Accountants before these rules came into force, shall be determined in order of merit in the final, supplementary and condensed course examinations of the Central Training Institute in which they qualified.Exception. - The seniority of Intermediate Assistant Divisional Accountants promoted to the cadre of Junior Divisional Accounts after passing final or supplementary examinations of the Central Training Institute and on graduation as between themselves and in relation to other Junior Divisional Accountants shall be determined according to the date of their promotion to that cadre. In either of these cases, the seniority of persons promoted to the cadre on the same date shall be determined according to the order of merit in the Central Training Institute Examinations in which they qualified:Provided that in case where relative merit of the candidates in any examinations secured by any of them in earlier examinations, relative seniority in cases covered by the proviso shall be determined according to the their date of promotion to the cadre of Junior Divisional Accountants and in all such cases covered by the proviso and the exception thereunder in which the date of promotion to the said cadre is the same, the relative seniority shall be determined according to the date of appointment to the cadre of Assistant Divisional Accountants and when the date of appointment to that cadre is also the same, according to the date of birth:Provided also that the Assistant Divisional Accountants recruited through the Assam Public Service Commission and promoted to the cadre of Junior Divisional Accountants on passing the Condensed Course Examination of the Central Training Institute shall rank senior to the Assistant Divisional Accountants recruited otherwise and promoted to the cadre of Junior Divisional Accountants on the same date. Likewise, the Intermediate Assistant Divisional Accountants promoted to the cadre of Junior Divisional Accountants after passing final or Supplementary examination of the Central Training Institute and on graduation shall rank senior to the Junior Divisional Accountants appointed or promoted to that cadre on passing the same examination held on date later than the date of their graduation.

## **Part IV – Assistant Divisional Accountants**

### **22. Recruitment through Commission.**

(1)Recruitment to 75% of vacancy in a year of Recruitment in the cadre of Assistant Accounts Officer shall be made through the Commission (at Officer shall be made through the Commission) at such

intervals as the Appointing Authority may, in consultation with the Commission from time to time determine and in accordance with rules and syllabus prescribed in Schedule-IV.(2)The Commission shall recommend to the Appointing Authority a list of candidates eligible for appointment to the cadre of Assistant Accounts Officer in order of preference.(3)25% of the total vacancies in the year of recruitment in the cadre of Assistant Accounts Officer shall be kept reserved for recruitment from the Ministerial Staff, viz., Upper Division Assistants and Lower Division Assistants of the Heads of Departments, Upper Division Assistants and Lower Division Assistants of different District Officers and Senior Accounts Assistants and Junior Accounts Assistants working in the Treasuries and Sub-Treasuries. Such recruitment shall be made by the Commission through a written examination at such intervals as the Appointing Authority may determine in consultation with the Commission, in accordance with the rules and syllabus prescribed in Schedule-V in these rules.(a)The minimum educational qualification for the Departmental candidate, shall be a Degree in Arts, Science or Commerce and the upper age limit shall be 40 years on the first January of the year of recruitment;(b)For being eligible for selection as departmental candidates, the candidates Shall be required to render at least 10 years of service in the cadre mentioned here in above and have minimum Accounts experience of 3 years in the offices mentioned above;(c)The Assistant Accounts Officer who are recruited in the manner prescribed above shall also have to undergo a course of training and pass the Departmental Examination as mentioned in Rule 11.(4)Provided that the number of vacancies that cannot be filled up for want of qualified Ministerial staff candidates as defined in the clauses (a) & (b) of the sub-rule (3) of the Rule 22 of the principal Rules shall be treated as un-reserved and recruitment to such vacancies shall be made as provided for in sub-rule (1) under the Rule 22.

## **23. Qualification.**

(1)A candidate for the post of Assistant Divisional Accountants shall not be less than 21 years and more than 30 years of age on the list day of January of the year in which the recruitment is made with relaxation in the case of candidates belonging to the special categories in accordance with the general orders issued from time to time by the Governor:Provided that in the case of Government servants the maximum age limit is relaxable upto 40 years inclusive of all concessions.(2)The minimum educational qualifications of the candidates shall be a degree in Arts, Science or Commerce of a University.(3)A candidate shall produce to the commission certificates of good character from-(a)The Principal Academic or Administrative Officer of the University or College in which he last studied; and(b)two respectable persons (not related to the candidate) who are well acquainted with him.(4)A candidate shall be,-(a)of sound health, both mentally and physically and free from organic defects or bodily infirmities likely to interfere with efficient performance of his duties; and(b)required to undergo medical examination before appointment to the service.

## **24. Appointment.**

(1)Subject to the provision of sub-rule (2) appointment to the cadre of Assistant Divisional Accountants shall be made in accordance with the order of preference determined by the Commission in the list and forwarded to the appointing authority.(2)The inclusion of a candidate's name in a 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 for appointment to the service. The appointment will further subject to the availability of vacancies.(3)Appointment to this cadre shall be made by the appointing authority, mentioned in clause (a) of Rule 2.(4)A person directly recruited to the service shall join within 15 days of the date of issue of the order of appointing failing which and unless the appointment authority extends the period which shall not, in all, exceeds three months, the appointment shall be cancelled.

## **25. Seniority.**

(1)The seniority in the cadre of Assistant Divisional Accountants shall be determined according to the order of preference in the list referred to in sub-rule (2) of Rule 22 if a direct recruit joins his appointment within 15 days of the issue of the order of appointment:Provided that if a person is prevented from joining within the period of 2 days of the issue of the order of appointment by the circumstances of public nature or for reasons beyond his control, the appointing authority may extend it for a further period of 15 days. If a person fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.(2)Where a cadre consists of both permanent and temporary posts, the order of seniority shall be maintained in placing a member against a permanent post and no temporary post shall be made permanent in such a way as to adversely affect the seniority of a member fixed in accordance with this Rule.

## **Part V – Miscellaneous**

### **26. Miscellaneous.**

- Except as provided in these Rules all matter relating to pay, allowances, leave, pension, discipline and other conditions of service shall be regulated by general rules framed under Article 309 or continued to be in force under Article 313 of the Constitution.

### **27. Relaxation.**

- Where the Governor is satisfied that the operation of any of these rules cause undue hardship in any particular case, he may order to dispense with or relax the requirement of that rule to such extent and subject to such condition as he may consider necessary for dealing with the case in a just equitable manner:Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided by any of these rules.

### **28. Interpretation.**

- If any question arises relating to the interpretation of these rules, it shall be referred to the Government, whose decision thereon shall be final.

## 29. Validation.

- Nothing in these rules shall be construed as affecting or invalidating any appointments already made or orders issued from time to time in connection therewith and that all such appointments and orders shall continue to be in force and shall be deemed to have been made or issued under the appropriate provisions of these rules.

### I

(See Rule 4) Strength of the Service

Sl. No.	Cadre	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)
1.	Assistant Director of Account	Nil	3	5
2.	Account Officer	47	228	275
3.	Deputy Accounts Officer	118	309	427
4.	Assistant Account Officer	66	404	470

### II

(See Rule 10)

	Assistant	
(i)	Director of Accounts	Rs. 5725-175-6600-250-7350-EB-250-8100-325-11025-400-11,825/-
(ii)	Accounts Officer	Rs. 4960-120-5200-175-6250-EB-175-6600-250-8100-325-10,050/-
	Deputy	
(iii)	Accounts Officer	Rs. 3760-90-4480-120-4960-EB-120-5200-175-6600-250-8100-325-9,400/-
	Assistant	
(iv)	Accounts Officer	Rs. 3580-90-4480-120-4720-EB-120-5200-175-6600-250-8100-325-8,750/-

### III

(See Rule 13) Rules and Syllabus for the Assam Accounts Service Promotion Examination

Sl. No.	Subject	Time	Maximum marks	Maximum marks required for passing	Percentage of Examination marks
1	2	3	4	5	6

1.	Arithmetic and Mensuration (Elementary but practical)	3 hrs. 100	40 per cent	45 per cent
2.	Elementary Book keeping	3 hrs. 100	40 per cent	45 per cent
3.	Public Works Accounts and procedure	3 hrs. 100	40 per cent	45 per cent
4.	Viva Voce on (3) above.	1 1/2 hrs. 100	40 per cent	45 per cent
5.	General Accounts Treasury and financial Rules (both Central and State) F.Rs. and S.Rs. (State) and pension portion of C.S. Rs.	3 hrs. 100	40 per cent	45 per cent
	Aggregate	500		45 percent.

**1. No book shall be supplied for any paper. Any candidate failing an Examination but securing exemption marking a subject shall 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 per cent marks or above in each of these papers shall be come eligible for exemption.**

**2. The syllabus of the subjects 1 to 5 shall be as follows-**

(i)Arithmetic and Mensuration. - The standard for this shall 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 Arthur Filed house has been prescribed as the Text-Book for the paper on this subject but it should be supplemented by a knowledge of the following Chapters in "Advanced Accounts" by R.N. Carter (Third Edition, Revised, 1949).

## **Chapter I**

### **Book-Keeping upto the Trial Balance.**

## **Chapter II**

### **Trading and Profit and Loss Account and Balance Sheet.**

## **Chapter V**

### **Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserve.**

## **Chapter VI**

### **Bills 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 "Carter" 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.(iv)P.W. Accounts and Procedure (Viva-Voce). - This is intended to test whether the candidate can promptly give to the Executive Officer Public Works Department appropriate advice in matters concerning the accounts of divisional and Sub-divisional Officers.(v)This will comprise of simple questions of general nature from the following-Account Code, Volume-IAssam Financial Rules,State Treasury Rules and S. Os. thereunder,State Fundamental Rules andAssam Pension Manual

## **IV**

(Rule 22)Rules and Syllabus for Recruitment to the Cadre of Assistant Accounts Officer

Sl. No.	Subject	Time	Maximum marks	Percentage of pass marks
1.	Essay & precis writing	3 hrs.	100	40 per cent

2.	Arithmetic	3 hrs. 100	50 per cent
3.	General knowledge	3 hrs. 100	40 per cent
4.	Aggregate	300	45 per cent

**4. For viva-voce test there will be a total marks of 50**

The syllabus of the examination will be as follows:(i)Essay and Precis writing. - The standard will be similar to that of the Essay and Precis for a degree examination.(ii)Arithmetic. - The standard for this will be the same as the prescribed for the Matriculation or School Leaving Certificate Examination.(iii)General knowledge. - The standard will be similar to that of the general knowledge for a degree examination.Rules and Syllabus for the Assam Subordinate Accounts Service (Recruitment) Examination[See Rule 14]

Sl. No.	Subject	Time	Maximum mark	Percentage of pass marks
1.	Essay or Precis & Draft.	2 1/2 hrs.	100	40 per cent
2.	Elementary Book-keeping	3 hrs.	100	40 per Cent
3.	Arithmetic and Mensuration (Elementary but practical)	3 hrs	100	50 per cent
	Aggregate		300	45 per cent

The syllabus of the examination will be as follows-(i)Essays of Precis and Drafting. - The standard will be similar to that of the Essays and Precis for a degree examination.(ii)Elementary Book-keeping. - The paper in this subject will be of fairly elementary character, the students Complete Commercial Book-keeping.Accounting and Banking by Arthur Field house has been prescribed as the text-book of the paper on this subject, but it should be supplemented by a knowledge of the following chapters in 'Advanced Accounts' by R.N. Carter Third Edition (Revised) 1949.

## Chapter I

### Book-keeping upto the Trial Balance.

## Chapter II

### Trading and Profit & Loss Account and Balance-Sheet.

## Chapter V

### Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

## **Chapter VI**

### **Bills of Exchange, Promissory Notes, Cheques.**

## **Chapter IX**

### **Self-balancing ledgers.**

## **Chapter X**

### **Capital and Revenue Account, Receipts and Payments Accounts, Income & Income & Expenditure Account.**

## **Chapter XVI**

### **Manufacturing an Working Accounts and Cost Book Mining Company.**

## **Chapter XVII**

### **Cost Accounts.**

## **Chapter XVIII**

### **Double Account System.**

Note.-If there is any change in the subjects of these Chapters in the subsequent editions of Carter candidates should read the Corresponding Chapters in the latter edition.(iii)Arithmetic and Mensuration. - The standard for this will be the same as (hat prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian Schools and Colleges, Part-I" by Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.Rules and Syllabus for the Divisional Test Examination[Rule 17(2)]

Sl. No.	Subject	Time	Maximum marks	Minimum marks required for passing	Percentage of Exemption marks
1.	Public Works Accounts and Procedure	3 Hrs.	150	40 per cent	50 per cent
2.	Viva Voceon (1) above	1 1/2 hrs	150	40 per cent	50 per cent
3.	General Accounts Treasury and Financial Rules (Both Centraland State) F. Rs. and S.Rs. (State) and Pension	3 hrs.	150	40 per cent	50 per cent

portion of C.S.Rs.

**2. No book will be supplied for any paper. Any candidate failing in the examination but securing exemption marks in a subject will not be required to appear again in that subject. Papers 1 and 2 should be treated as separate subjects or in other words only candidate who obtains 50 per cent marks or above in each of these papers will become eligible for exemption.**

(i)P.W. Accounts and Procedure (written). - The paper in this subject will be to test the candidates knowledge of the rules and process 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.(ii)P.W. Accounts and Procedure (viva voce). - This is intended to show whether the candidate can promptly give to the Executive Officers of Public Works Department appropriate advice in matters concerning the accounts and financial arrangements of Divisional and Sub-Divisional Officers.(iii)This will comprise of simple questions of general nature from the following-Account Code, Volume I,Assam Financial Rules,State Treasury Rules and Subsidiary Orders, thereunder.State Fundamental Rules and Assam Pension Manual.

## V

Rules and Syllabus for Assam Accounts Service (Recruitment Examination of Assistant Accounting Officer Under 25% Quot)[See Rule 22(3)]

Sl. No.	Subject	Time	Maximum Marks	Pass Marks
1.	General English	3 hrs.	100	40 per cent
2.	Arithmetic	3 hrs.	100	40 per cent
3.	General Accounts Procedure	3 hrs.	100	40 per cent

**4. For Viva-voce test there will be a total marks of 50.**

The syllabus of the examination will be as follows-

**1. The General English-The paper will comprise, Essay, precis and drafting and Grammer of the Degree standard.**

**2. Arithmetic-The standard for this paper will be the same as prescribed for the High School Leaving Certificate Examination.**

**3. General Accounts-This paper will comprise the Assam Financial Rules, the Assam Treasury Rules and S.O. thereunder and the Assam Contingency Manual.**

Details syllabus for paper 3 are as follows-

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|--|-------------------------|
| (a) Assam Financial Rules                    | Chapters II, III, IV, V |
| (b) Assam Treasury Rules and S.O. thereunder | Section V, VI, VII,     |
| (c) Assam Contingency Manual.                | The whole book          |