



# অসম লোকসেৱা আয়োগ

## ASSAM PUBLIC SERVICE COMMISSION

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**Advt.No.2/2018**

No.25PSC/E-15/2017-2018

Dated Guwahati, the 20<sup>th</sup> February /2018

### **ADVERTISEMENT**

The Assam Public Service Commission will hold a Departmental (Promotion) Examination of the members belonging to the cadre of (i) Assam Accounts Service, (ii) Assam Local Fund Audit Service and (iii) Assam Treasury (Estt.) Service Personnel on the dates to be notified later on for filling up of 34 (thirty four) posts in Class I Grade III cadre of the Assam Finance Service including posts for reserved categories as admissible under Rules as follows.

|   |   |                 |
|---|---|-----------------|
| (1) Assam Accounts Service                                      | - | 14 posts        |
| (2) Assam Local Fund Audit Service                              | - | 14 posts        |
| (3) Supdt./Accountants/ Senior Accounts<br>Asstt. Of Treasuries | - | 6 posts         |
| <b>Total</b>  | - | <b>34 posts</b> |

The detail break up for reservation of posts are as shown below.

| Sl. No | Name of the service  | OC    |     | Reserved for OBC/MOBC |     | Reserved for SC |     | Reserved for STP |     | Reserved for STH |     | Grand Total |     |
|--------|--|-------|-----|-----------------------|-----|-----------------|-----|------------------|-----|------------------|-----|-------------|-----|
|        |  | 2     | 3   | 4                     | 5   | 6               | 7   | 8                | 9   | 10               | 11  | 12          | 13  |
|        |  | Total | RFW | Total                 | RFW | Total           | RFW | Total            | RFW | Total            | RFW | Total       | RFW |
| 1      | Assam Finance Service (in the cadre of Finance & Accounts Officer/ Treasury Officer)(Class I GradeIII)(Through departmental examination) | 19    | --  | --                    | --  | 3               | --  | 7                | --  | 5                | --  | 34          | --  |

### **For Departmental Promotion:**

1. An Accounts Officer of the Assam Accounts Service, an Audit Officer of Assam Local Fund Audit Service and a member of the Assam Treasury (Estt.) Service (Supdt./ Accountant/ Senior Accounts Asstt.) are eligible to appear in the examination if he/ she has not crossed the age of 50years on 01-01-2018 and is a graduate of a recognized university and has rendered at least 5 years of service in his/ her cadre. A Certificate to the effect that 5years of service has been completed is to be issued, by the Appointing Authority and it must be furnished along with the application.
2. The application in prescribed form should be sent to the **Secretary, Assam Public Service Commission, Jawaharnagar, Khanapara, Guwahati-22 on or before 20-03-2018.**

Application must be signed by the candidates and accompanied by all particulars including **Original Treasury Receipt for Rs 250.00 (Rs150.00 for candidates belonging to SC/ ST/ OBC) as Application fee showing the name of the post and department and also full Head of Account "NON TAX REVENUE, OTHER NON TAX REVENUE 0051 PUBLIC SERVICE COMMISSION 105 STATE PUBLIC SERVICE COMMISSION EXAMINATION FEE RECEIPT OF THE ASSAM PUBLIC SERVICE COMMISSION"**.

**The above fee is not refundable and no other mode of deposit of fee other than through Treasury challan shall be accepted.**

3. The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final.
4. No Travelling Allowances is admissible for the journeys performed in connection with the above examination.
5. All correspondences must be addressed to the Secretary, Assam Public Service Commission, Jawaharnagar, Khanapara, Guwahati-22.
6. Applications which are not duly signed by the candidates in the space provided for the purpose will also be summarily rejected.

## FORM OF APPLICATION

1. Name of Examination :
2. Name and address of the candidate  
(in block letters) :
3. Community whether the candidate  
Belongs to SC/STP/ STH/OBC/MOBC :
4. Date of continuous appointment as Accounts  
Officer/ Auditor of Local Fund Deptt.  
(Certificate containing date of appointment  
issued by appointing authority must be furnished) :
5. Age on 01-01-2018 (According to Matriculation,  
HSLC &HSSLC Certificate, attested copy of  
which should be enclosed) :
6. Educational qualification (Attested copy of Degree  
Certificate should be enclosed). :
7. The name of the Office/ Division in which serving  
at present together with the detailed Postal address for  
communication. :
8. Treasury Receipt No. and Date (Original copy  
of the T.R. must be attached) :

Signature of Applicant

## ANNEXURE-I

Rules and syllabus relating to the subject for Departmental (Promotion) Examination for recruitment to the cadre of Assam Finance Service Class-I Grade –III.

| Subject   | Time    | Maximum Marks |
|---|---------|---------------|
| Paper-I<br>General Accounts etc.<br>(without books)                     | 3 hours | 150           |
| Paper-II<br>Constitution of India and Public Finance<br>(without books) | 3 hours | 150           |

### **Syllabus for Examination will be as follows:**

#### **Paper-I** General Accounts etc. (Without Books)

##### **Group –A**(For Accounts Officer)

- i. Accounts Code Vol-I
- ii. Accounts Code Vol-II
- iii. Assam Budget Manual
- iv. Assam Panchayats Acts, 1959 and Rules there under and Municipal Act Rules there under.
- v. Assam Local Audit Manual.

##### **Group –B**(For Auditors)

- i. Accounts Code Vol-I
- ii. Accounts Code Vol-II
- iii. Assam Budget Manual
- iv. Central Public Works Account Code

##### **Group –C** (For Treasury Service)

- i. Accounts Code Vol-I (Govt. Accounting Rules,1990)
- ii. Accounts Code Vol-II (Accounting Rules for Treasuries,1992)
- iii. Assam Budget Manual
- iv. Assam Local Audit Manual
- v. An introduction to India Govt. Accounts and Audit
- vi. Central Public Works Accounts Code

#### **Paper-II** Constitution of India and Public Finance (Without Books).

Group –I Constitution of India-

Part-XII Finance, Property, Contract and Suit

Part-XIII Trade, Commerce and Intercourse within territory of India.

(Commentary on the Constitution of India by Durgadas Basu (2 Vols) recommended as the authoritative reference work).

##### **Group-II.**

1. Public Finance, Distinction between Public Finance and Private Finance, Aims and Public Finance, the Principles of minimum expenditure, ,the Principle of maximum advantage and the principal of full employment.
2. Sources of Public Revenue- Tax Revenue and Non-Tax Revenue, Tax fee, price and special assessment.

3. Principles of Taxation- Adam Smith's cannons of Taxation Benefit Theory, Cost of Service Principle and the 'ability to pay' theory, interpretation of 'ability on the lines of sacrifice', the 'Principle of Equality of Sacrifice' and the 'principle of the Best Aggregate sacrifice'.
4. Classification of Taxes- (a) Direct versus Indirect taxes (b) Proportional progressive, regressive and digressive taxes (c) taxes on Income versus taxes on capital (d) Excise and Tariff duties, Revenues Tariff and protective tariff (e) single tax, Multiple tax and plural tax-pros and cons of each mode of taxation.
5. Taxable capacity- Factors for determinates.
6. Incidence of Taxation- Impact, Incidence and Shifting General Principles governing the Incidence of particular taxes, (a) tax on economic rent (b)tax on land (c) tax on building (d) tax on monopoly (e) income tax (f) import and export duties, capitalization or amortization of taxes.
7. Effects of Taxation on production – effects on the ability to work and save, effect on the desire to work and save and effects on the distribution of economic resource between different employments and localities, with particular reference to Income tax, death duty or estate duty or inheritance tax, taxation of unearned increment and the capital gains tax, general effects of taxation on distribution of wealth.
8. Public expenditure- classification of public expenditure (a) Union or Central expenditure, State or Provincial expenditure and local expenditure (b) Productive versus unproductive expenditure (c) Grants versus purchase prices (d) Rural expenditure versus Transfer expenditure. Effect of Public expenditure on production, distribution and employment resource.
9. Public Debts- classification of Public Debts (a) Dead weight debts, passive debts and active debts (b) Funded and unfunded debts (c) Internal debts and external debt- occasions for public borrowing- loans versus taxes as methods of war finance- Burden of public debts, economic effects of public debts, effects on money supply, effects on the price level, effects on the rate of interest, effects on the allocation of resources and on income sharing, methods of debts repayment, sinking fund , conversion of debt and of capital levy.
10. The Budget- Balancing the Budget, balanced budget, surplus budget and deficit budget- deficit financing pros and cons.
11. Indian Financial System –Principle of distribution of sources of revenue between the Union and the State- economic characteristics of income tax, estate duty, wealth tax, Expenditure tax, Capital gains tax, sales tax- the first , second and third Finance Commission, Taxation Enquiry Commission of 1953 and Prof. Kaldor's proposals (1956) for Indian tax reform.  
(Principle of public Finance by Hugh Dalton is recommended as a standard work on the subject).

Sd/-  
Secretary,  
Assam Public Service Commission,  
Jawaharnagar, Khanapara, Guwahati-22