

## **DOCUMENTS/CERTIFICATES TO BE PRODUCED AT LATER STAGE.**

The hardcopy of the online application and the following Original Documents/Certificates along with **Self-attested** copies of documents and Intimation Letter/Admit Card for written examination are to be produced at later stage during document verification, failing which the candidature of the candidate is liable to cancellation.

Following documents are to be produced at the time of document verification:-

- a) Matriculation/10th Standard/HSLC Admit Card/Pass Certificate issued by Central/State Board clearly indicating Date of Birth in support of their claim of age.
- b) Certificates & Mark sheets of all examinations from HSLC onwards up to the level of qualifying examination.
- c) Graduation Degree certificate along with mark-sheets pertaining to all the academic years as proof of educational qualification claimed.
- d) Experience certificates, whenever specifically mentioned in the advertisement (The experience column of the online application form should be filled as and when specifically mentioned in the advertisement/online application form)
- e) Caste certificate in Assam Govt. format by candidate seeking reservation as SC/ST/OBC/MOBC, from the competent authority indicating clearly the candidate's Caste, the Act/Order under which the Caste is recognized as SC/ST/OBC/MOBC and the village/town the candidate is ordinarily a resident of.
- f) Documentary support for any other claim(s) made.

**NOTE I:** Date of birth mentioned in Online Recruitment Application is final. No subsequent request for change of date of birth will be considered or granted. No document other than the Matriculation /HSLC/HSSLC Admit Card or Certificate, in which the date of birth is recorded, will be accepted by the Commission for determination of age.

**NOTE II:** Candidates are warned that they should not furnish any particulars that are false or suppress any material information in filling up the application form. Candidates are also warned that they should in no case correct or alter or otherwise tamper with any entry in a document or its attested/certified copy submitted by them nor should they submit a tampered/fabricated document. If there is any inaccuracy or any discrepancy between two or more such documents or their attested/certified copies, an explanation regarding this discrepancy should be submitted.

## **RULES AND SYLLABUS RELATING TO THE SUBJECT FOR DEPARTMENTAL (PROMOTION) EXAMINATION FOR RECRUITMENT TO THE CADRE OF ASSAM FINANCE SERVICE JUNIOR GRADE –II.**

Subjects	Time	Maximum Marks	Minimum Passing Marks
Paper-I General Accounts (With Books)	3 hours	150	70
Paper-II Fundamental Rules and Subsidiary Rules, Financial Rules and Treasury Rules (Without Books)	3 hours	150	70
Paper-III Commercial Book Keeping(Charter's Advance Accounts, 4 <sup>th</sup> Edition, Reprint 1955 or latest) (Without Books)	3 hours	150	70
Paper-IV Constitution of India and Public Finance. (Without Books)	3 hours	150	70

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

### **1. Paper-I: General Accounts. (With Books)**

Group-I:

- Accounts Code Vol-I and II (Complete)
- Assam Budget Manual, Audit Code (Section III, IV and V)

Group-II:

- Accounts Code Vol-III,
- Central Public Works Department Code and Assam Public Works Department Code,
- Assam Financial Rules (Chapters XI, XII, XIII)

**2. Paper-II: Fundamental Rules and Subsidiary Rules, Financial Rules and Treasury Rules (Without Books)**

Group-I:

- Fundamental Rules and Assam Subsidiary Rules (Complete).
- The Civil Service (Classification, Control and Appeal) Rules.
- Assam Pension Manual (Complete).

Group-II:

- Assam Financial Rules (complete excluding Chapter XI, XII and XIII).
- Treasury Rules Subsidiary Orders framed there under.

**3. Paper-III: Commercial Book Keeping (Charter's Advance Accounts, 4<sup>th</sup> Edition, Reprint 1955 or latest) (Without Books)**

- Chapter-I: Book keeping up-to trail Balance.  
Chapter-II: Trading and profit and loss Accounts and Balance sheet.  
Chapter-III: The correction of errors.  
Chapter-IV: Single Entry and Conversion to Double Entry.  
Chapter-V: Depreciation, Sinking Funds, etc.  
Chapter-VI: Bill of exchange, Promissory Notes, Cheques.  
Chapter-IX: Self Balancing ledger.  
Chapter-X: Capital and Revenue, Revenue Accounts, Receipt and Payment Accounts, Income and Expenditure Accounts.  
Chapter-XII: Partnership Accounts.  
Chapter-XIII: Dissolution of partnership.  
Chapter-XVI: Manufacturing and working Accounts, Stock control.  
Chapter-XVII: Cost Accounts.

**4. Paper-IV: 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 of 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 "Least 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 of determinants.
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 resources 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 precis.  
 (d) Rural expenditure versus Transfer expenditure. Effect of public 'expenditure on production, distribution and employment of resources.
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 borrowings- loans versus taxes as method 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 the 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 etc. for Indian Tax reform.

[Principle of Public Finance by Hugh Dalton is recommended as a standard work on the subject]

- Place of Examination:- The written examination will be held at **Guwahati**.

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