



অসম লোকসেৱা আয়োগ  
ASSAM PUBLIC SERVICE COMMISSION

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**Advt. No. 08 /2018**

No.7 PSC/E-23/2017-2018

Dated Guwahati, the 3<sup>rd</sup> May /2018

**ADVERTISEMENT**

1. Applications are hereby invited for the Assam Local Fund Audit Service (Promotion) Examination to be held on the dates to be notified later on for filling up 32 nos. of posts including backlog vacancies reserved for SC/ST candidates of Audit Officers (Local Fund), Assam, in the revised scale of Pay PB-3 Rs.22,000 - 87,000 + grade Pay of Rs.11500 p.m. (as per RoP Rules, 2017) plus usual allowances as admissible under the Rules.
2. Assistant Audit Officers under the control of Director of Audit (Local Fund), Assam who have completed at least three years of service as on 01-01-2018 shall be eligible to appear in the Examination. **A certificate to that effect issued by the appointing authority shall have to be furnished along with the application.**
3. A candidate must be a citizen of India as defined in Articles 5-8 of the Constitution of India.
4. After appointment, the services of the candidates are liable to be transferred anywhere within the state of Assam or may be placed at the disposal of such authority as may be defined by the Govt.
5. **Candidates must apply through Proper Channel otherwise such applications shall be rejected at the first instance. The recommendation of the Appointing Authority at part III of the application form must be furnished, otherwise the application shall be rejected.**
6. There shall be reservation of posts for SC/ ST/STH candidates as per provision of the Assam Scheduled Castes and Scheduled Tribes (Reservation of vacancies in services & posts) Rules, 2012.
7. Application must accompany copies of experience certificate issued by appropriate authority with date, caste certificate in respect of SC/ST candidates issued by the competent authority in proper form as prescribed under Rule-3 of the Assam Scheduled Caste and Scheduled Tribes (Reservation of vacancies in Services and Posts) Act, 1978 and caste certificate in respect of OBC including MOBC as per instructions issued by the Govt. under the relevant orders in this behalf only will be accepted.
8. Candidates shall have to download the prescribed Application Form with subjects and syllabus for the Assam Local Fund Audit Service (Promotion) Examination from the A.P.S.C's website [www.apsc.nic.in](http://www.apsc.nic.in), enclosed along with the notification.

The filled in application accompanied with necessary documents must reach the office of the APSC on or before **04/06/2018**. Copy of original Treasury Receipt of Rs.250/- (Rs.150/- for SC/ ST candidates) as application fee deposited into the Treasury (in Indian Union) under the Head of Account "NON-TAX REVENUE OTHER NON TAX REVENUE 0051 PSC, 105 STATE PSC, EXAMINATION FEE RECEIPT OF APSC" must also be furnished along with the application. The fee is not refundable and no Postal Order, Money Order, Bank Draft, cheque, cash, etc will be accepted in lieu of the Treasury Receipt.

9. **2(two) copies of recent passport size photograph duly attested by a Gazetted officer are also to be attached with the application form.**

10. Incomplete application i.e. applications not accompanied with all necessary enclosures and not in proper form will summarily be rejected. Unsigned application also will summarily be rejected.

11. The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the Examination will be final. Candidates will have to sit for an Examination if and when called for. No TA or DA is admissible for appearing in this examination.

12. The current reservation and backlog vacancies against the 32 (thirty two) nos. posts as maintained on the basis of post based Roster (RSVP Act 2012) issued vide Notification No. LGL. 128/2011/40, dtd 21-08-2012 will be as under:

1. STP	: 3 nos.
2. STH	: 4 nos.
3. SC	: NIL
<hr/>	
Total	: 7 nos.
4. No of posts for	
Open category	: 25 nos.
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Grand Total	: 32 nos.

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



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**PART-I**

Paste here a  
Copy of passport  
size photo and  
sign in the space  
below

**APPLICATION FORM FOR ASSAM LOCAL FUND AUDIT SERVICE**  
**(PROMOTION) EXAMINATION**

1. Name of candidate in full : .....  
(in block letters) with present address for : .....  
communication. : .....

2. Designation :

3. Date of continuous appointment as Asstt. :  
Auditor of Local Audit Deptt.

4. Name of the Office/ Division in which serving :  
at present.

5. (i) The number of chance/ chances if any :   
availed previously.

(ii) State the year in which appeared and : Year   
the Roll No. allotted.

Roll No.

(iii) Whether secured exemption marks : Yes  No

(iv) If yes, mention the name of subject(s), :  
year and Roll No. of examination.

Year	Roll No.	Subjects
		1.
		2.
		3.
		4.
		5.
		6.
		7.

6. Subject/ Subjects to be examined at present :  
1.....  
2.....  
3.....  
4.....  
5.....  
6.....  
7.....  
8.....

7. Mention the caste you belong to : SC/ ST(P)/ ST (H)/ OBC/ MOBC/ GEN

SC	ST(P)	ST(H)
OBC	MOBC	GEN

Please tick (✓) the appropriate box.  
NOTE: ATTACH SUPPORTING DOCUMENTS (Except GEN)

8. Details of Fee

: Fee to be paid as per rate mentioned in the advertisement in the HEAD OF ACCOUNT, "NON TAX REVENUE OTHER NON TAX REVENUE 0051 PUBLIC SERVICE COMMISSION 105 STATE PUBLIC SERVICE COMMISSION EXAMINATION FEE RECEIPT OF ASSAM PUBLIC SERVICE COMMISSION."

Name of the Treasury Office	No. and date of Treasury Receipt	Value		Reason of payment of half rate
		Rs.	P.	

**Note:** Enclose copy of the Original Treasury Receipt. No Duplicate/ Photocopies will be accepted.

**9. Enclosures:**

- (i) Two copies of passport size photos (one pasted and the other pinned) : Yes/ No
- (ii) Certificate containing the date of appointment issued by the appointing authority. : Yes/ No
- (iii) Caste Certificate : Yes/ No

**PART-II**

**DECLARATION**

I hereby declare that all the Statements made in this application are true and complete to the best of my knowledge and belief. I understand that action can be taken against me by the Commission if I am declared by them to be guilty of any type of misconduct mentioned herein.

I am applying for the post through Proper Channel.

**Signature of the applicant (in full)**

Date: \_\_\_\_\_

**PART-III**

**RECOMMENDATION OF APPOINTING AUTHORITY**

I, Sri/Smt.....(Designation).....do  
hereby forward the application of Sri/Smt.....  
(Designation).....for appearing in the Assam Local Fund Audit Service  
(Promotion) Examination to be conducted by Assam Public Service Commission on being satisfied that  
he/she fulfils all the requirements for being eligible to apply.

**Date:**.....

**Signature of the appointing officer**

**(Seal)**

**SYLLABUS AND SUBJECTS FOR THE ASSAM LOCAL FUND AUDIT SERVICE**

**(PROMOTION) EXAMINATION**

1.	ESSAY OR PRECIS AND DRAFTING	The standard will be similar to that of the essay and précis for degree examination.
2.	ELEMENTARY BOOK KEEPING	The paper in this subject will be of a fairly elementary character. 'The student complete Commercial Book Keeping, Accounting and Banking' by Arther Fieldhouse 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 'Advance 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	Description, Sinking Funds, Reserves, Reserve Funds, Secret Reserves
	CHAPTER-VI	Bills of Exchange, Promissory Notes, Cheques
	CHAPTER-X	Capital and Revenue, 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 subject of these chapters in the subsequent editions of 'Carter' candidates should read the corresponding chapter in the later edition.

3.	GENERAL ACCOUNTS	Assam Financial Rules, Treasury Rules and Sub-sidiary Orders there under (States), Assam Contingency Manual, Assam PWD Code, Assam Pension Manual, Assam Fundamental Rules and Sub-sidiary Rules
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4. Rules and Regulations for the audit and inspection of Accounts under the Department.
- I. Assam Local Audit Manual (2<sup>nd</sup> Edition) (Excluding the portion relating to the procedure of audit relating to Local Board and Local Boards Dispensaries Accounts).
  - II. Account Rules for the Trust Funds, Chawkidari Rewards Funds, Town Fund, Assam Sanskrit Board and Association, Assam Medical Registration Fund, Assam Medical Examination Fund.
  - III. Bengal Ward Manual, 1919.
  - IV. Assam Basic Education Act Rules framed thereunder.
  - V. Assam Education Department's Rules and Orders.
  - VI. Assam Motor Vehicle Taxation Act and Rules framed there under.
  - VII. Assam Stamp Manual.
  - VIII. Assam Executive Manual.
  - IX. Work men's Compensation Act and Rules.

N.B. No book will be supplied for any paper. Any candidate failing in the examination but securing exemption marks in a paper will not be required to appear again in that paper.

<b>Sl. No.</b>	<b>SUBJECT</b>	<b>TIME</b>	<b>MAXIMUM MARKS</b>
1.	Essay or précis and drafting (paper-I)	2.30 hours	100
2.	Elementary Book keeping (paper-II)	3 hours	100
3.	General Accounts		
	(i) Without Books (paper-III)	3 hours	100
	(ii) With Books (paper-IV)	3 hours	100
4.	Rules and Regulations for the Audit and Inspection of Accounts under the Department.		
	(i) Without Books (paper-V)	3 hours	100
	(ii) With Books (paper-VI)	3 hours	100
5.	Assam Panchayat Act, 1972 and the Rules framed there under together with subsequent amendment made there to, Assam Municipal Act and the Rules framed there under together with subsidiary Rules.		
	(i) Without Books (paper-VII)	3 hours	100
	(ii) With Books (paper-VIII)	3 hours	100
<b>GRAND TOTAL</b>			<b>800</b>