

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 (2nd 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. Workmen'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.

SL.	SUBJECT	TIME	MAXIMUM MARKS
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
GRAND TOTAL			800