



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (ESTABLISHMENT-B) DEPARTMENT

NOTIFICATION

The 17th June, 2019

No.FEB.146/2005/223.- In supersession of the Assam Finance Service Rules, 1963 and in exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Governor of Assam is hereby pleased to make the following rules regulating recruitment and the conditions of service of persons appointed to the Assam Finance Service, namely :-

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|------------------------------|----|---|
| Short title and commencement | 1. | (1) These rules may be called the Assam Finance Service Rules, 2019. |
| | | (2) They shall come into force on the date of their publication in the Official Gazette. |
| Definition | 2. | In these rules, unless there is anything repugnant in the subject or context:-
(a) "Appointing Authority" means the Governor of Assam;
(b) "Board" means the Selection Board constituted under these rules;
(c) "Commission" means the Assam Public Service Commission;
(d) "Constitution" means the Constitution of India; |

- (e) "Governor" means the Governor of Assam;
- (f) "Government" means the State Government of Assam;
- (g) "Member of the service" means a member of the Assam Finance Service;
- (h) "Select List" means the list referred to in rule 6 and 12;
- (i) "Service" means the Assam Finance Service;
- (j) "Year" means a calendar year i.e., from January to December;

Class and Grade 3. (1) The service shall consist of the following classes and grades :-

(a) Selection Grade :-

- (i) Additional Secretary, Finance (Budget) Department.
- (ii) Additional Secretary, Finance (Audit and Fund) Department.

(b) Senior Grade-I :-

- (i) Director of Accounts and Treasuries, Assam.
- (ii) Director of Audit (Local Fund), Assam.
- (iii) Director of Finance (Budget) Department.
- (iv) Director of Pension, Assam.

(c) Senior Grade-II :-

- (i) Joint Director of Accounts and Treasuries.
- (ii) Joint Director of Budget.
- (iii) Joint Director of Pension.
- (iv) Joint Director of Financial Inspection.
- (v) Joint Director of Assam Administrative Staff College.
- (vi) Joint Director of Audit (Local Fund).

(vii) Joint Director of Accounts and Treasuries
(National Pension Fund)

(viii) Joint Director of Accounts and Treasuries
(Comprehensive Treasury Management
Information System)

(ix) Senior Financial Adviser in Administrative
Department.

(d) Junior Grade-I :

(i) Deputy Director of Finance (Budget)
Department.

(ii) Deputy Director, Accounts and Treasuries,
Assam.

(iii) Financial Advisers in Head of the
Department.

(iv) Chief Accounts Officer, Zila Parishad

(e) Junior Grade-II :-

(i) Treasury officer.

(ii) Finance and Accounts officer.

(2) The service may also include any post in the cadre or
post as laid down by the Governor to be included in a
cadre of the service.

Strength of the Service 4. The strength of each cadre of the service shall be such as may
be determined by the Governor from time to time. The strength
of each cadre of the service on the date of commencement of
these rules shall be as shown in schedule I :
Provided that Governor may keep in abeyance any posts as
and when deemed necessary.

Method of Recruitment 5. (1) (i) Recruitment to the cadres of Junior Grade-II shall
be made by direct recruitment against 50 % of the
cadre strength through Competitive Examination to
be conducted by the Commission and

(ii) Rest 50% of the cadre strength shall be made by promotion through Departmental (promotion) Examination to be conducted by the Commission from the members belonging to the cadres of Accounts officer/Audit officer/ Superintendent/ Treasury Accountant/ Senior Accounts Assistant of Assam Accounts Service, Assam Subordinate Local Fund Audit Service and District Treasury Service respectively. The breakup of percentage shall be as follows :-

(a)	Accounts officer	-	20%
(b)	Audit officer	-	20%
(c)	Treasury Superintendent Treasury Accountant Senior Accounts Assistant	}	10%

Provided that if sufficient number of candidates belonging to any of the cadres mentioned under sub-rule (1) and clause (ii) above are not available, the vacancies reserved for one of these categories may be filled up by the other :

Provided further that a member of the service shall be eligible for Departmental (promotion) Examination who is a graduate from any recognized University and has rendered at least 5 years of continuous service and who does not cross the age of 50 years on the first day of the year in which Departmental (promotion) Examination has been held.

- (2) The reservation of 50% quota for promotion or direct recruitment shall not be carried forward, if not get sufficient candidate for promotion or direct recruitment at a time.
- (3) The Competitive examination for direct recruitment and departmental examination for promotion shall be conducted by the Commission in accordance with the syllabus as prescribed in schedule-II.

- (4) Recruitment to Selection Grade, Senior Grade-I, Senior Grade-II and Junior Grade-I shall be made by promotion in accordance with rule 11 and 13.
- Procedure of Direct recruitment
6. (1) Direct recruitment to the cadre shall be made on the basis of recommendation made by the Commission in accordance with the procedure hereinafter provided:-
- (a) Before the end of each year (i.e., in the month of December) the Appointing Authority shall make an assessment regarding the likely number of vacancies to be filled up by way of direct recruitment during the next year and shall intimate the same to the Commission together with details about reservation for candidates belonging to Scheduled Caste, Scheduled Tribes or any other category as laid down by the Government as provided under rule 16.
 - (b) The Appointing Authority shall simultaneously request the Commission to recommend a list of candidates for direct recruitment in order of preference.
 - (c) The Commission shall prepare a list of all candidates who qualify in Order of merit in accordance with the aggregate marks obtained by each candidates.
 - (d) The Commission shall furnish to the Appointing Authority the list of candidates recommended by it in order of preference found suitable for direct recruitment showing the marks obtained in examination/written test and interviewed. The number of candidates in such a list shall be equal to the number of vacancies notified. The Commission shall furnish such lists to the Government for appointment to the post of the service.
 - (e) The Commission shall publish the list in the Assam Gazette and such other places as the Commission way consider proper.
 - (f) The list mentioned in clause (d) of this rule shall remain valid for twelve calendar months from the date of recommendation.

- (2) The selected candidates for direct recruitment shall be appointed as probationer in the service and shall have to undergo a six months Training Course followed by three months attachment period as may be prescribed from time to time by the Governor subject to execution of a bond in the prescribed form as given in Schedule-III. On completion of the training-cum-attachment and passing of the prescribed examination, the successful candidates shall be eligible for getting benefits of annual increments/promotion etc. as under rule 17.
- Age for Direct Recruitment** 7. A candidate for direct recruitment to the service shall not be less than 21 years and more than 38 years of age on the first day of January of the year of recruitment, with relaxation in case of candidates belonging to special categories like Scheduled Castes, Scheduled Tribes and any other category as laid down by the Government in accordance with the orders of the Government in force for the time being.
- Academic Qualification** 8. The academic qualification of a candidate for direct recruitment shall be prescribed by the Governor/Appointing Authority from time to time. The minimum educational qualification of a candidate for the post of Junior Grade-II shall be a graduate from a recognized University by the Government.
- Physical Fitness** 9. A Candidate for direct recruitment shall be :
- (1) of sound health, both mentally and physically and free from organic defect of bodily infirmity likely to interfere with the efficient performance of his duties, and
 - (2) required to undergo medical examination before appointment to the service.
- Character** 10. A candidate for direct recruitment shall produce to the Commission certificate of good character from:-
- (i) the Principal /Academic Officer of the University or College or such educational Institutions in which he/she studies last, and
 - (ii) two respectable persons, who are well acquainted with (but not related to) the candidate.
- Recruitment by Promotion through the Board** 11. Appointment by promotion in the cadre shall be made in the manner provided hereinafter ,-

- (1) Before the end of each year the Appointing Authority shall make an assessment of number of the vacancies occurred or likely to occur for filling up by promotion in the next year in each cadre.
- (2) Subject to suitability as may be decided by the Board and by the Appointing Authority an officer belonging to Sr. Grade-I, Sr. Grade-II, Junior Grade-I and Junior Grade-II in Assam Finance Service and possessing the qualification as set forth herein below shall be promoted to the cadre of Selection Grade, Sr. Grade. I, Sr. Grade-II and Junior Grade-I as below in the manner provided in rule 13 and 14
 - (i) Senior Grade-I to Selection Grade
 - (ii) Sr. Grade-II to Senior Grade-I
 - (iii) Junior Grade-I to Sr. Grade-II
 - (iv) Junior Grade-II to Junior Grade-I

Provided that a member of the service shall for promotion satisfy the following conditions on the first day of January of the year in which the selection is to be made.

- (a) that a member of Senior Grade-I has rendered at least 2 years of continuous service as Senior Grade-I officer for promotion to the cadre of Selection Grade.
- (b) that a member of Sr. Grade. Grade-II has rendered at least 3 years of continuous service as Sr. Grade-II officer for promotion to the cadre of Sr. Grade-I,
- (c) that a member belonging to the cadre of Junior Grade-I has rendered at least 4 years of continuous service as Junior Grade-I officer for promotion to the cadre of Senior Grade-II,
- (d) that a member belonging to the cadre of Junior Grade-II has rendered at least 5 years of continuous service as Junior Grade-II officer for promotion to the cadre of Junior Grade-I.

Recruitment by promotion through the Commission

12. Fifty percent of the strength of the cadre of Junior Grade-II as laid down in clause (ii), sub-rule (1) of rule 5 shall be filled up by promotion through a Departmental (Promotion) Examination held by the Commission at such intervals as the Governor may in consultation with the Commission from time to time determine. The examination shall be in accordance with the rules and syllabus as per Schedule-II.

- (1) The Commission shall prepare and forward to Government a list of all candidates who have qualified in examination in order of merit which shall be determined in accordance with aggregate marks obtained by each candidate and if two or more candidates obtain equal marks the Commission may arrange them in order of relative merit which may be determined in accordance with the general suitability of the candidates to the service.
- (2) The list forwarded by the Commission shall be published by the Commission in the Official Gazette.
- (3) Subject to the provision of sub-rule (2), of rule-17, Selection of candidates shall be made by the Government in order of preference from the list published under sub-rule-(2) of this rule.
- (4) The Selected candidates shall undergo a three(3) months attachment period as may be prescribed from time to time by the Governor. On completion of the attachment period they shall be eligible for appointment in the cadre post under rule-17.

General Procedure of Promotion

13. (1) Before the end of each year the Appointing Authority shall make an assessment of the likely number of vacancies to be filled up by promotion in the next year in each cadre.
- (2) The Appointing Authority shall then furnish to the Board the following documents and informations with regard to as many officers in order of seniority are eligible for promotion, -
 - (a) Information about the number of vacancies;
 - (b) list of officers in order of seniority, eligible for promotion (Separate list for promotion to different cadres shall be furnished) indicating the cadre where to the case of promotion is to be considered;

- (c) character rolls and personal files of the officers listed;
 - (d) details about Reservation in case of promotion to the service as per provision of law in force;
 - (e) any other documents and information as may be considered necessary by the Appointing Authority or by the Board.
- (3) The Appointing Authority shall simultaneously request the Board to recommend within one month a list of officers, found suitable for promotion in order of preference, in respect of each of the cadre in which recruitment is to be made by promotion.
- (4) The selection shall be made on the basis of seniority with due regard to merit; in case of promotion stated herein before under sub-rule-(2) of rule- 11:
Provided that an officer who is under suspension or against whom Departmental proceeding or criminal proceeding is pending shall not be selected.
- (5) The Board, after examination of the documents and information furnished by the Appointing Authority prepare a list of officers against the number of vacancies in order of preference found suitable for promotion.
- (6) The Appointing Authority on receipt of the lists along with character rolls and personal files of the officers concerned recommended by the Board shall consider it for promotion to the next cadre and approve the list unless it considers any change necessary.
- (7) The inclusion of a candidate's name in a select list shall confer no right to promotion unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that the candidate is suitable for promotion.
- (8) The list finally approved shall be published by the Appointing Authority within 15 days from the date of final approval.
- (9) The select lists shall remain valid for 12 calendar months from the date of approval by the Board.

Selection Board

(10) The promotion shall be in accordance with the lists finally approved.

14. The Board, as referred to in rules 11 and 13 shall consist of the following members, namely :-

(1) Board for considering promotion to the cadre of Selection Grade-

(i) Chief Secretary to the Government - Chairman of Assam

(ii) One Additional Chief Secretary to the Government of Assam - Member

(iii) Senior most Secretary of the Personnel Department - Member

(iv) One senior most Secretary of any Administrative Department - Member nominated by Chief Secretary-

(v) Senior most Secretary, Finance Department - Member Secretary

(2) Board for considering promotion to the cadre of Senior Grade-I, Senior Grade-II and Junior Grade-I :-

(i) Chief Secretary to the Govt. of Assam - Chairman

(ii) Senior most Secretary of the Personnel Department or his nominee - Member

(iii) One senior most Secretary of any Administrative Department nominated by Chief Secretary - Member

(iv) Senior most Secretary, Finance Department - Member Secretary

Provided that the presence of at least three members including the Chairman in each meeting of the Board referred to in sub-rule (1) and (2) shall form the quorum.

- Disqualification for appointment** 15. (1) No person shall be qualified for appointment to the service :-
- (a) unless he is a citizen of India and
- (b) if has more than one wife living:
- Provided the Governor may, if he is satisfied that there are special grounds for doing so, exempt any person the option of clause (b) above.
- (2) No person who attempts to enlist support for his candidature directly or indirectly by any recommendation, either written or oral or by any other means shall be appointed to the service.
- Reservation** 16. In all cases of appointment under these rules, there shall be reservation in case of candidates belonging to the Scheduled Castes and Scheduled Tribes as per provision of the Assam Scheduled Caste and Schedule Tribes (Reservation of Vacancies in services and posts) Act, 1978 as amended and Rules framed there under. There shall be also reservation for candidates belonging to other Backward Classes as per Government instructions contained in O.M. No. TAD/OBC/112004/55 dated 31-05-2005 for direct recruitment only. Reservation in favour of women as per the Assam Women (Reservation of Vacancies in Service and Posts) Act, 2005 and Persons with Disabilities (Equal opportunities, Protection of Right and Full Participation) Act, 1995 shall also be followed in direct recruitment.
- Appointment** 17. (1) All appointment to the service shall be made by the Governor and shall be notified in the Official Gazette.
- (2) The inclusion of a candidate's name in the list mentioned in clause (d) of sub-rule (1) of rule 6 shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry as prescribed by the Government from time to time and also as may be considered necessary, that a candidate is suitable in all respects for appointment to the service.
- Joining time** 18. A person shall join within 15 days from the date of receipt of the order of appointment or of promotion, failing which the appointment shall be canceled unless the Appointing Authority extends the period, which shall not, in all, exceed three months.
- Training** 19. A member of the service shall be required to undergo such Training and pass such examination as Government may prescribe.

Discharge or
reversion

20. A temporary or officiating employee shall be liable to be discharged or reverted to the lower cadre of the service or to his original service, if,-

- (1) he fails to make sufficient use of the opportunities given during any training as may be prescribed by the Board from time to time, fails to render satisfactory services during his tenure of service in the cadre; and
- (2) it is found on a subsequent verification that he was initially not qualified for the appointment or that he had furnished any incorrect information with regard to his appointment:

Seniority

21. (1) The seniority of Selection Grade, Sr. Grade-I, Sr. Grade-II, Junior Grade-I and Junior Grade-II shall be determined according to the order of merit in the respective lists prepared and approved under rules 13(6), 13(7) and 13(8) respectively.

(2) The seniority of Junior Grade-I cadre shall be determined according to the order of merit of the list referred to in rule -6(1)(d) and rule-12(1), if he joins his appointment within fifteen days of the receipt of the order of appointment:

Provided that if a member is prevented from joining within this period by circumstances of a public nature or for reasons beyond his control, the Governor may extend it for a further period of 15 days. If a member fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.

(3) A member appointed by promotion in a year shall be senior to a member appointed through Direct Recruitment in the same batch.

Note : The expression "same batch" shall not be applied in any case where for any reason the promotion list is forwarded by the Commission more than 90 days after the Competitive examination list for direct recruitment.

Confirmation

22. Subject to availability of a permanent vacancy in the respective cadre, a member of the service shall be confirmed according to the seniority.

Gradation list

23. Gradation list shall be prepared and published every year containing the name of all members of the service cadre wise in order of seniority and such other particulars as date of birth, date of appointment etc, and shall be notified in the Official Gazette.

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| Pay | 24. | <p>(1) The appointments shall be made in the time scale of pay as may be prescribed by the Governor from time to time according to Schedule I.</p> <p>(2) The initial pay of a member shall be fixed at the minimum of the time scale unless under the Fundamental Rules and Subsidiary 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.</p> <p>(3) The first due increment admissible to a member of the service shall accrue on the expiry of one year from the date of his joining the service, subject to the provision laid down in the Assam Services (Revision of Pay) Rules, 2017:
 Provided that the period of service which does not qualify for increments in accordance with the provision of Fundamental Rules shall not count for increment.</p> <p>(4) During the period of attachment-cum-training under sub-rule(2) of rule-6, if the candidate selected for attachment-cum-training is a Government servant, he shall enable to draw last pay of the service/post to which he belonged prior to his selection as such or the minimum of Pay Band applicable to initial cadre of Assam Finance Service whichever is higher.</p> |
| Mode of Employment | 25. | <p>(1) Members of the service shall be employed in such manner as the Appointing Authority may decide.</p> <p>(2) A member of the service shall be liable to be posted anywhere within the State of Assam or any Autonomous District Council, if so required in the interest of public service.</p> |
| Other conditions of service | 26. | <p>(1) Except as provided in these rules, all matters relating to pay and allowances, leave, pension, discipline and other conditions of service shall be regulated by the general rules or orders of the Government for the time being in force.</p> <p>(2) The conditions of service of the members, in respect or matters, for which no provision has been make in these rules, shall be the same, as are, for the time being, applicable to other officers of the Government, of the corresponding status and having similar functions.</p> |

Relaxation

27. Where the Government is satisfied that the option of any of these rules, causes undue hardship in any particular case, it may, dispense with or relax the requirement of that rule to such an extent and subject to such conditions as it may consider necessary dealing with the case in a just and equitable manner :
- Provided that the case of any person shall not be dealt with any manner less favourable to him than provided in these rules.

Interpretation

28. If any question arises relating to the interpretation of these rules the decision of the Government shall be final.

Repeal and Savings

29. The Assam Finance Service Rules, 1963 are hereby repealed:
- Provided that all orders made or action taken under the rules so repealed or under any general orders ancillary thereto shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Schedule - I**(Rule 4 and 24)****Strength of each of the service and the Time Scale of Pay**

Categories of Post	Time scale of Pay		Posts		Total posts
	Pay Band	Grade Pay	Number of Posts	Reserve Posts	
1	2	3	4	5	6
Selection Grade	30,000-1,10,000	17,500	2	0	2
Senior Grade-I	30,000-1,10,000	16,900	4	0	4
Senior Grade-II	30,000-1,10,000	15,700	60	6	66
Junior Grade-I	30,000-1,10,000	14,500	96	10	106
Junior Grade-II	30,000-1,10,000	12,700	160	16	176
Total			322	32	354

N .B. Analysis of Reserved posts:

Category	Total Posts	Deputation Reserve	Leave Reserve	Training Reserve	Total
Selection Grade	2	0	0	0	0
Senior Grade-I	4	0	0	0	0
Senior Grade-II	66	2	2	2	6
Junior Grade-I	106	5	3	2	10
Junior Grade-II	176	8	4	4	16
Total	354	15	9	8	32

SCHEDULE-II
RULES AND SYLLABUS FOR COMPETITIVE EXAMINATION
FOR RECRUITMENT TO JUNIOR GRADE-II OF
THE ASSAM FINANCE SERVICE
[See Rule 5(1)]

Subject	Time	Maximum marks	Minimum Marks required for passing	Percentage of pass marks
[1]	[2]	[3]	[4]	[5]
1. Precise and Drafting	3 hrs	100	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission
2. General English and General Knowledge	3 hrs	100	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission
3. Financial Rules and Accounts	3 hrs.	150	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission
4. Language qualifying paper(Assamese/Bodo/Bengali	3 hrs.	100	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission
5. Viva Voice		100	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission

Syllabus of examination will be as follows :-

(1) Precis and Drafting	}		The standard will be determined by the Assam Public Service Commission.
(2) General English and General Knowledge			
(3) Financial Rules and Accounts XII and XIII			
(i) An introduction of Indian Administration Government Accounts and Audit		Chapter 6	General Structure of Financial in India
		Chapter 8	Working of a Treasury
		Chapter 1	Classification of Receipts and Expenditure in Government Accounts.
(ii) Accounts Code Vol I		Chapter 2	General outlines of the system of Accounts
		Chapter 3	General principles and methods of Accounts (excluding Arts. 38 of 41)
(iii) Accounts Code Vol. II and IV		Chapter III	
(iv) Assam Financial Rules		Chapter II	Definition
		Chapter III	General Principles
		Chapter V	Pay allowances
			General Rules
(v) Assam Treasury Rules and S.O. as amended.		Entire Book	
(vi) Fundamental Rules		Chapter II	
		Chapter III	
		Chapter IV	
		Chapter XI and Revised Leave Rules, 1934	

**SYLLABUS RELATING TO SUBJECTS FOR DEPARTMENTAL (PROMOTION)
EXAMINATION FOR RECRUITMENT TO CLASS-I GRADE-III OF THE ASSAM
FINANCE SERVICE. (See Rule 12)**

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| 1. | Paper I
Group I | (With Books) General Accounts,
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 and XIII). |
| 2. | Paper II
Group I | (Without Books) Fundamental Rules and Subsidiary Rules,
Financial Rules and Treasury Rules.
Fundamental Rules and Assam Subsidiary Rules (Complete),
The Civil Service (Classification, Control and Appeal) Rules, and
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 | (Without book) Commercial Book Keeping (Charter's Advance
Accounts, 4 th Edition, Reprint 1955 or latest) |
| | 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
Group I | (Without book) Constitution of India and Public Finance.
Constitution of India -
Part XII Finance, Property, Contract and Sult
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 principles of maximum advantage and the principle 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 principles of "Equality of Sacrifice" and the principles 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, Revenue 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 are 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 précis.
- (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 debts-

Occasions for public borrowings- loans versus taxes as method of war finance- Burden of public debts-Economic effects of public debts. Effect 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 debts and capital levy.

10. The Budget

Balancing the budget, balanced budget, surplus budget and deficit budget - "Deficit financing" pros and cons.

11. Indian Financial System

Principles 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 standard work on the subject] .

The time allotted for each paper will be 3 (Three) hours. The maximum marks for each paper will be 150 and the minimum pass mark will be 80 or as may be determined by Government.

SCHEDULE -III

[See Rule 6(2)]

BOND

Know all men by these presents, that I, Shri resident of in the District of at present undergoing a course of training in the Central Training Institute, Assam, Guwahati, for appointment to the post of Treasury Officer/Finance and Accounts Officer, in terms of Government Office Order (hereinafter called "the obligor), do hereby bind myself to pay to the Governor of Assam (hereinafter called "the Government" on demand an amount equivalent to the monies paid to me in terms of paragraph 2 below, or expended on my account during the tenure of the said training and any other expenses on account of imparting the training aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

2. Whereas the above bounden is granted as pay, leave salary, allowance, etc., as provided in the Government Office Order Nodated the

3. Now the condition of the above written obligation is that -in the event of the above bounded obligor, Shri..... not conforming to any of the rules and regulations of the training aforesaid to of continued adverse reports regarding the progress of his studies pertaining to the training or regarding his conduct or on his passing the departmental examination on completion of the training in terms of Clause of the aforesaid Government office order refusing to serve the Governor of Assam, if required to do so, as Treasury Officer/Finance and Accounts Officer or in any other equivalent post in any place within the State of Assam for a period of not less the Five Years, he shall forthwith refund to the Government on demand of paragraph 2 above, or expended on and any other expenses on account of amount so to be refunded the decision of interest thereon from the date of demand amount equivalent to the monies paid to him in terms his account during the tenure of the said training imparting the training aforesaid (and as to the Government shall be final) together with the Government rates for the time being in force on Government loans.

4. And upon the above bounded obligor, Shri.....
making such refund the above written obligation shall be void and of no effect, otherwise
it shall be and full force and virtue.

Signed, sealed and delivered by the above bounden

.....
In the presence of

Signed, sealed and delivered by the above bounden

.....
In the presence of

NITIN KHADE,
Commissioner & Secretary to the Govt. of Assam,
Finance Department.