

Deputy Director of Audit  
(LU & Local Fund Audit (T. & O.))

পঞ্জীকৃত নম্বৰ-৭৬৮/৯৭

Registered No.-768/97



অসম

ৰাজপত্ৰ

# THE ASSAM GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

নং 503  
No. 503

পূ. বৃহস্পতিবাৰ, 21 আগষ্ট, 1997; 30 শ্রাবণ, 1919 (শক)  
Dispur, Thursday, 21st August, 1997, 30th Sravana,  
1919 (S. E.)

## GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE ESTABLISHMENT (B) DEPARTMENT NOTIFICATION

The 16th August 1997

No. FRB. 78/93/161— In exercise of the powers conferred by the proviso to Article 3-9 of the Constitution of India, the Governor of Assam is hereby pleased to make the following Rules further to amend the Assam Local Fund Audit Service Rules, 1995, hereinafter referred to as the Principal Rules in the manner hereinafter appearing namely:—

Short title &  
Commence-  
ment.

- (1) These Rules may be called the Assam Local Fund Audit Service (Amendment) Rules, 1997.
- (2) They shall come into force on the date of their publication in the official Gazette.

Amendment  
of rule 2.

- In the principal Rules, in Rule 2, for the existing clause (a), the following shall be substituted, namely:—

“(a) “Appointing Authority” means:—

- The Governor of Assam in respect of the posts of Deputy Director of Audit (Local Fund), Assistant Director of Audit (Local Fund) and Audit Officers;

18.9.7-OM 5011/97



(ii) The Director of Audit (Local Fund) in respect of the posts of Assistant Audit Officer."

Amendment of rule 3.

3. (1) In the principal Rules, in rule 3, for the existing sub-rule (1) the following shall be substituted, namely:—

"(1) The service shall consist of the following cadres:—

- (a) Deputy Director of Audit (Local Fund).
- (b) Assistant Director of Audit (Local Fund)
- (c) Audit Officer.
- (d) Assistant Audit Officer."

(2) In the principal Rules, in rule 3, in sub-rule (2) for the existing clause (a), the following shall be substituted, namely:—

"(a) The members of the service in the cadre of Deputy Director of Audit (Local Fund) shall belong to Class-I Government Service and the members of the service in the cadre of Assistant Director of Audit (Local Fund) and Audit Officer shall belong to Class-II Government Service".

Amendment of rule 13.

4. (1) In the principal Rules, in rule 13, the existing sub-rule (1) shall be renumbered as sub-rule (2) and the following shall be inserted as sub-rule (1), namely:—

"13 (1) Deputy Director of Audit (Local Fund):—

The vacancies in the cadre of Deputy Director of Audit (Local Fund) meant for promotion from the cadre of Assistant Director of Audit (Local Fund) shall be filled up on the basis of merit, with due regard to seniority by the Appointing Authority subject to the condition that he has rendered service as Assistant Director of Audit (Local Fund) for a minimum period of 3 years on the 1st January of the year of selection."

(2) In the principal Rules, in rule 13, in the renumbered sub-rule (2), in clause (a), for the word "promotion", the word "selection" shall be substituted.

Amendment  
of rule 14.

5. In the principal Rules, for the existing rule 14, the following shall be substituted, namely:—

"14. Selection Board—The Board shall consist of the following members for considering promotion to the post of Deputy Director (Local Fund) and Assistant Director of Audit (Local Fund):—

- |  |                    |
|--|--------------------|
| (i) Commissioner and Secretary/Secretary<br>Finance Department.                      | Chairman.          |
| (ii) Director of Audit (Local Fund) ...  | Member.            |
| (iii) Secretary, Personnel or his nominee<br>not below the rank of Deputy Secretary. | Member.            |
| (iv) Deputy Secretary, Finance Department.   | Member-Secretary". |

Amendment  
of rule 16.

6. In the principal Rules, in rule 16, for the existing first paragraph, the following shall be substituted, namely:—

"Seniority—The Seniority of a member in the cadre of Deputy Director of Audit (Local Fund) and Assistant Director of Audit (Local Fund) shall be determined according to the order of preference in select list, if he joins within fifteen days from the date of the orders".

Amendment  
of Schedule-I.

7. In the principal Rules, for the existing Schedule-I, the following shall be substituted, namely:—

#### " SCHEDULE—I

( See Rule 4 )

#### STRENGTH OF SERVICE

Cadre	Post		
	Permanent	Temporary	Total
(1)	(2)	(3)	(4)
1. Deputy Director of Audit ( Local Fund )	02	—	2
2. Assistant Director of Audit ( Local Fund ).	08	08	16
3. Audit Officer	77	15	92
4. Assistant Audit Officer.	59	33	92 "

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Amendment of Schedule-II. 8. In the principal Rules, for the existing Schedule-II the following shall be substituted, namely:—

"SCHEDULE—II

(See Rule-10)

Sl. No.	Cadre	Scale of Pay
(1)	(2)	(3)
1.	Deputy Director of Audit (Local Fund).	Rs. 2555—80—2875—100—3275— EB—100—3575—125—4450—150— 4600/— p. m.
2.	Assistant Director of Audit (Local Fund).	Rs. 2215—60—2395—80—2795— EB—80—2875—100—3575—125— 4075/— p. m.
3.	Audit Officer	Rs. 2095—60—2395—80—2635— EB—90—2875—100—3575—125— 3950/— p. m.
4.	Assistant Audit Officer	Rs. 1375—30—1435—40—1635— 50—1885—EB—50—2035—60—2395— —80—2875—100—3375/— p. m."

S. C. DAS,  
Commissioner & Secy. to the Govt. of Assam,  
Finance Department.

GUWAHATI—Printed & Published by the Dy. Director (P.&S.), Directorate of Ptg. and Sty., Assam, Guwahati—21 (Ex-Gazette) No. 1033-750-50-21-8-1997.

The 2nd February, 1995

NO. FEB.112/84/156. —In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of all other rules in this behalf, except as respects things done or omitted to be done before such supersession, the Governor of Assam is hereby pleased to make the following rules regulating recruitment and conditions of service of persons appointed to the Assam Local Fund Audit Service, namely:—

Part—I

General Provisions.

1. Short title and commencement:— (1) These rules may be called the Assam Local Fund Audit Service rules, 1995.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions:— In these rules, unless there is anything repugnant in the subject or context,

- (a) "Appointing Authority" means the Governor of Assam for the Gazetted cadres of Asstt. Director of Audit (Local Fund) and Audit Officer and the Director of Audit (Local Fund) for the non-Gazetted cadre of Asstt. Audit Officer.
- (b) "Commission" means the Assam Public Service Commission.
- (c) "Constitution" means the Constitution of India.
- (d) "Director" means a person appointed as Director of Audit (Local Fund) by the Governor of Assam and includes any person for the time being performing the duties of the Director of Audit (Local Fund).
- (e) "Governor" means the Governor of Assam.
- (f) "Government" means the State Government of Assam.

(g) "local fund" means the local fund as defined under sub-section (4) of section 2 of the Assam Local Fund (Accounts and Audit) Act, 1930. (Assam Act, II of 1930).

(h) "member" means a member of the Assam Local Fund Audit Service.

(i) "Scheduled Castes" and "Scheduled Tribes" means communities declared as such under Art. 341 or Article 342 of the Constitution of India, as the case may be.

(j) "service" means the Assam Local Fund Audit Service.

(k) "University" means a University established by an Act of the Central or State Legislature and includes any other University recognised by the Government subject to such limitations or conditions as may be deemed necessary.

(l) "Year" means a calendar year.

(m) "Selection Board" means a Board constituted under rule 14 and sub-rule (1) (i) of rule 25.

(n) "Selected List" means the list prepared by the Commission as per sub-rule 3 of rule 17 and sub-rule 2 of rule 18.

3. Constitution of the service and status:—(1) The service shall consist of the following cadre:—

- (a) Asstt. Director of Audit (Local Fund).
- (b) Audit Officer.
- (c) Asstt. Audit Officer.

(2) (a) The members of the Service in the cadre of Asstt. Director of Audit (Local Fund) and Audit Officer shall belong to class-II Government service.

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(b) The members of the service in the grade of Asst. Audit Officer shall belong to class of Government service.

4. Strength of service:— The strength of each cadre of the service shall be such as may be determined by the Governor from time to time as shown in Schedul-I.

Provided that the Appointing Authority may hold in abeyance any post as and when considered necessary.

5. Method of recruitment:— Recruitment to the service shall be made in accordance with the rules hereafter.

6. Disqualifications for appointment:— No person shall be qualified for appointment to the service.

- (a) Unless he is a citizen of India
- (b) if he has more than one wife living :

Provided that the Governor may, if he is satisfied that there are special grounds for doing so, exempt any person from the operation of clause(b); and

- (c) if he attempts to enlist support for his candidature directly or indirectly by any recommendation, either written or oral or by any other means.

7. Reservation for candidates belonging to Scheduled Castes and Tribes.— In all cases of appointment by direct recruitment as well as by promotion, there shall be reservation in case of candidates belonging to Scheduled Castes and Scheduled Tribes as per the provision of Assam Scheduled Caste and Scheduled Tribes (Reservation of vacancies in service and posts) Act, 1978 and the Rules there under. There shall also be reservation for the candidates belonging to Other Backward Classes including More Other Backward Classes as per Government instruction contained in O. M. No.ABP. 338/83/14, dated 04/01/1984 for direct recruitment only. General orders in

respect of reservation in favour of other categories of candidates, as may be in force for the time being, shall also be followed.

8. Confirmation:— (1) Subject to availability of a permanent vacancy in the respective cadre, a member shall be placed, according to seniority, on probation against the permanent vacancy for a period of two years, before he is confirmed against the permanent vacancy.

Provided that the period of probation may, for good and sufficient reasons, be extended by the Appointing Authority for any specified period not exceeding a period of two years.

(2) A member of the service placed on probation under sub-rule (1) shall be confirmed against the permanent vacancy subject to the following conditions:—

(a) he has completed the period of probation to the satisfaction of the Appointing Authority in accordance with sub-rule (1).

✓ (b) he has successfully undergone the training and passed the departmental examination if any, prescribed by the Government.

(3) If confirmation of a member is delayed on account of his failure to qualify such confirmation, he shall lose his position in order of seniority vis-a-vis such of his juniors as might be confirmed earlier than him. His seniority shall, however, be restored on his confirmation subsequently.

9. Gradation list:— There shall be prepared every year a gradation list consisting of the names of all members of the service arranged in order of seniority in respect of each cadre and shall be published.

10. Pay:— (1) The appointment shall be made in the time scale of pay as may be prescribed by the Governor from time to time according to Schedule-II.



(2) The initial pay of a member shall be fixed at the minimum of the time scale unless under the Assam Fundamental Rules or under any other Rules governing 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.

(3) The increments shall be governed by the Assam Fundamental Rules and Subsidiary Rules.

Provided that in cases where a Departmental Examination or Training has been prescribed grant of increments shall be admissible only on passing the Departmental Examination or successful completion of the Training as the case may be.

(4) If any increment is withheld on account of the failure of a member to pass the Departmental Examination or training the same shall be allowed to him from the first day of the month following that in which the Departmental Examination or in which the training was successfully completed, as the case may be, was held and passed. The withholding of any increment on account of failure to pass the Departmental Examination or Training shall not have cumulative effect.

11. Training:—(1) All persons directly recruited to the cadre of Auditors and Assistant Auditors may be required to undergo a course of training as may be prescribed from time to time.

(2) A member on training shall be liable to be discharged from the service.

(a) if he fails to make sufficient use of the opportunities given during the training or otherwise, fails to give satisfaction during or at the end of the period of training

(b) if he fails to pass Departmental Examination, unless the Appointing Authority permits him to sit for re-examination in the subject or subjects in which he failed.

12. Transfer:— A member of the service shall be liable to be transferred anywhere within the State and

his service may be placed at the disposal of any authority as the Government may think expedient in the exigency of public service.

## PART-II

13. Assistant Director of Audit:—(1) All vacancies in the cadre of Assistant Director of Audit shall be filled up by promotion from the cadre of Audit Officer on the basis of merit with due regard to seniority by the Appointing Authority subject to the following conditions:

(a) he has rendered service as Audit Officer for a minimum period of 3 years on the first January of the year of promotion; and

(b) he has successfully undergone training and passed departmental examination, if any, as may be prescribed for the purpose.

14. Selection Board.—The Board shall consist of the following members for considering promotion to the post of Assistant Director of Audit (Local Fund).

Commissioner & Secretary/ Secretary.— —Chairman.  
Finance Department.

Director of Accounts

—Member.

Secretary, Personnel or his nominee not below with rank of Deputy Secretary.

—Member.

Deputy Secretary.

—Member.

Finance Department

—Secretary.

15. General Procedure of Promotion.—(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.

(2) The Appointing Authority shall then furnish to the Board the following documents and information with regard to the eligible officers equal to two times of number of vacancies, in order of seniority.

- (i) Information about the number of vacancies.
- (ii) List of Officers in order of seniority eligible for promotion.
- (iii) Character Rolls and personal files of the Officers listed.
- (iv) Details about reservation in case of promotion to the service.
- (v) Any other documents and information as may be considered necessary.

(3) The Board after Examination of the documents and information furnished by the Appointing Authority shall recommend to the Appointing Authority a list of Officers double the probable number of vacancies in order of preference found suitable for promotion.

(4) The Appointing Authority on receipt of the list recommended by the Board shall -

- (a) consider the list prepared by the Board and approve the list unless it considers any change necessary. If the Appointing Authority considers it necessary to make any change in the list the Appointing Authority shall inform the Board of the changes proposed and after taking into account the comments of the Board, the Appointing Authority may approve the list with such modification as may, in the opinion of the Appointing Authority, be just and proper.

(b) (i) forward the list to the Commission together with the documents and information as referred to in sub-clause (2) with a request to approve the list.

(ii) The Commission shall consider the list recommended by the Board together with the documents and information and such other documents and information as may be required by the Commission. The Commission shall finally approve the list with such modification as it considers just and proper.

(5) The list finally approved by the Commission shall remain valid for 12 calendar months from the date of approval.

(6) Promotion shall be made in accordance with the list finally approved.

(16) Seniority — The Seniority of a member in the cadre of Assistant Director of Audit shall be determined according to the order of preference of promotion list of he joins within fifteen days from the date of the orders.

Provided that if a member is prevented from joining within this period by circumstances of public nature or for reasons beyond his control, it may be extended for a further period, not exceeding three months by the Appointing Authority.

If a member fails to join within the period so extended, his seniority shall be determined in accordance with the date of joining.

### PART-III AUDIT OFFICERS :

(17) Promotion through departmental examination :— Promotion shall be subject to the following reservations :—

(1) 75 percent of vacancies in a year of recruitment in the cadre of Audit Officer shall be filled by promotion of Assistant Audit Officer who qualify in a departmental examination called the "Assam Local Fund Audit Service (Promotion) Examination".

(2) An Assistant Audit Officer to be eligible for appearing in the said examination shall have to complete at least 3 years of service as Assistant Audit Officer on the first day of the year of recruitment.

(3) The Assam Local Fund Audit Service (Promotion) Examination shall be conducted by the Commission in accordance with the rules and syllabus as in Schedule-III and shall be held at such intervals as the Appointing Authority may, in consultation with the Commission from time to time, determine. A list of candidates who have qualified in the said examination shall be prepared by the Commission in order of merit and forwarded to the Appointing Authority. Promotion shall be made from the list subject to the availability of vacancies.

18. Recruitment through commission:—(1) A competitive examination called the Assam Local Fund Audit Service (Recruitment) Examination in accordance with rules and syllabus as in schedule-III shall be held by the Commission for filling 25 percent of the vacancies in a year in the cadre of Audit Officers at such intervals as the Appointing Authority may, in consultation with the Commission from time to time determine.

(2) On the result of the competitive Examination the Commission shall forward to the Appointing Authority a list of successful candidates in order of merit which shall be determined in accordance with aggregate marks obtained by each candidate. If two or more candidates obtain equal marks, the Commission may arrange their names in order of their relative merit which may be determined in accordance with general suitability of the candidates to the service.

(19) Qualification For Direct Recruitment:— (1) A candidate for direct appointment to the cadre of Audit Officers shall not be less than 21 years and more than 36 years of age on the first day of January of the year in which recruitment is made with relaxation in case of candidates belonging to the special categories in accordance with general orders issued from time to time by the Governor

Provided that in the case of Government servants the maximum age limit is relaxable upto 45 years inclusive of all age concessions.

(2) The minimum educational qualification of a candidate shall be a degree in Arts, Science or Commerce of a University recognised by the Government.

(3) A candidate shall possess adequate experience in dealing with financial matters and accounting works for at least three years.

(4) The Candidate shall produce to the Commission certificates of good character from:—

(a) Principal Academic or Administrative Officer of the University or College in which he last studied; and

(b) two respectable persons (not related to the candidate) who are well acquainted with him.

(5) A candidate shall be—

(a) of sound health, both mentally and physically and free from organic defects or bodily infirmities likely to interfere with efficient performance of his duties; and

(b) required to undergo medical examination before appointment to the service.

20. Appointment:—(1) Subject to the provisions of sub-rule (2) appointment to the cadre of Audit Officers shall be made in accordance with the order determined by the Commission in the list referred to in sub-rule (3) of rule 17 and in sub-rule (2) of rule 18.

(2) The inclusion of a candidate name in the list shall confer no right to appointment unless the Appointing Authority is satisfied, after such enquiry as may be considered necessary that the candidate is suitable for appointment to the service. The appointment shall be further subject to the availability of vacancies.

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\* (3) The list of departmental candidates for promotion of the cadre of Audit Officer under sub-rule (3) of rule 17 shall remain valid for 12 months from the date of approval of the Commission.

(4) All appointments to this cadre shall be made by the appointing Authority.

(5) A person directly recruited to the service shall join within 15 days from the date of receipt of the order of appointment, failing which and unless the Appointing Authority extend the period which shall not in all exceeds three months, the appointment shall be cancelled.

21. Probation — (1) The period of probation of a person directly recruited to the cadre shall be for two years.

Provided that the period of probation may for good and sufficient reason be extended by the Appointing Authority, for a further period not exceeding two years in individual case.

(2) During the period of probation, a member shall be required to pass Departmental Examination, called the Audit Officers Test Examination as per Rules and syllabus given in Schedule—III, if he has not already done so.

(3) A member on probation shall be liable to be discharged from the service.

(a) if on any information, received relating to his nationality, age, health, character and antecedent, the Appointing Authority, is satisfied that the probationer is ineligible or otherwise unfit for being a member of the service, or

(b) If he fails to comply with any of the provisions of these rules.

22. Seniority:—(1) The seniority of a member in the cadre of Audit Officer shall be determined according to the order of preference in the list referred to in sub-rule (3) of rule 17 and or sub-rule (2) of rule 18 if a direct recruit joins his appointment within 15 days of the receipt of the order of appointment.

Provided that, if a member is prevented from joining within this period by circumstances for reasons beyond his control the Appointing Authority may extend it for a further period not exceeding three months. If a member fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.

(2) A member appointed by promotion in a year shall be senior to a member appointed by direct recruitment in that year.

(3) If the confirmation of a member is delayed beyond two years of probation on account of his failure to qualify for confirmation, he shall lose his position in the order of seniority vis-a-vis such of his juniors as may be confirmed earlier. On confirmation his original position shall be restored.

#### PART--IV

#### ASSISTANT AUDIT OFFICER

23. Direct Recruitment through Competitive Examination.—75% of the total vacancies in the year of recruitment of the Cadre of Asstt. Audit Officer shall be filled up through Competitive Examination to be conducted by the Appointing Authority in consultation with the Selection Board constituted under rule 25 (1) (i) at such intervals as the Appointing Authority may determine in accordance with the rules and syllabus as per Schedule-IV.

(2) The Selection Board constituted under rule 25 (1) (i) shall recommend to the Appointing Authority a list of candidates eligible for appointment to the cadre of Asstt. Audit Officers in order of preference in accordance with general suitability of the candidate to the post.

(3) List of candidates eligible for appointment to the cadre of Asstt. Audit Officer shall remain valid for 12 months from the date of approval of the Appointing Authority.



24. QUALIFICATION.—(1) A candidate for the post of Asstt. Audit Officers shall not be less than 18 years and more than 36 years of age on the 1st day of January of the year in which the recruitment is made with relaxation in the case of candidates belonging to the special categories in accordance with general orders issued from time to time by the Government:

✓ Provident, that in the case of Government servants the maximum age limit is relaxable upto 40 years inclusive of all age concessions.

(2) The minimum educational qualification of the candidates shall be a degree in Arts, Science or Commerce. \*

(3) A candidate shall produce to the Appointing Authority certificates of good character from:—

(a) the Principal Academic or Administrative officer of the University or College in which he last studied, and

(b) two respectable persons (not related to the candidate) who are well acquainted with him.

(4) A candidate shall be.

(a) of sound health, both mentally and physically and free from organic defects of bodily infirmities likely to interfere with efficient performance of his duties, and

(b) required to undergo medical examination before appointment to the service.

✓ 25. Recruitment By Promotion.—(1) 25% of the total vacancies in the year of recruitment of the cadre Asstt. Audit Officers shall be filled up by promotion from the Ministerial staff of the office of the Director of Audit (Local Fund), and the different unit offices under his Administrative control on seniority-cum merit basis, subject to the following conditions:—

(i) recruitment shall be made by the Appointing Authority on the basis of recommendation of a

Selection Board to be constituted by Government with the following members:—

- (a) Secretary Finance or his nominee. — Chairman.
- (b) Director of Accounts — Member.
- (c) Senior Financial Adviser of P.W.D. — Member.
- (d) Director of Audit (Local Fund) — Member Secretary.

(ii) the upper age limit shall not exceed 45 years on 1st January of the year of recruitment.

(iii) for being eligible for Selection as departmental candidates, the candidate shall have to complete at least, ten years of service.

(2) The Appointing Authority shall prepare a list of candidates eligible for appointment to the cadre of Assistant Audit Officers in order of their seniority in the Ministerial cadre of the office of the Director of Audit (Local Fund) and other unit offices under the administrative control and place it before the Selection Board. The Board after examinations of relevant documents, and if necessary after interviewing the candidates, shall prepare a list giving their recommendation to Appointing Authority in order of preference.

#### 26. APPOINTMENT :—

(1) Subject to the provision of sub-rule (2) appointment to the cadre of Assistant Audit Officers shall be made in accordance with the order of preference determined in the lists referred to in sub-rule (2) of rule 23 and sub-rule (2) of Rule 25 respectively.

(2) The inclusion of a candidate's name in the lists shall confer no right to appointment unless the Appointing Authority is satisfied after such enquiry as may be considered necessary that the candidate is suitable for appointment to the service. The appointment shall be further subject to the availability of vacancies.

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(3) A person directly recruited to the service shall join within 15 days of the date of receipt of the order of appointment failing which and unless the Appointing Authority extended the period, which shall not in all exceed three months, the appointment shall be cancelled.

27. Seniority :—(1) The seniority of a member in the cadre of Assistant Audit Officers shall be determined according to the order of preference in the list referred to in sub-rule (2) of Rule 23 and or sub-rule (2) of Rule 25 if a direct recruit joins his appointment within 15 days of the receipt of the order of appointment :

Provided that if a person is prevented from joining within the period of 15 days of the receipt of the order of appointment by circumstances of public nature or for reason beyond his control, the Appointing Authority may extend it for a further period not exceeding three months. If a person fails to join within the period so extended his seniority shall be determined in accordance with the date of joining.

(2) A member appointed by promotion in a year shall be senior to a member appointed by direct recruitment in that year.

PART-V

28. Miscellaneous.—Except as provided in these rules all matters relating to pay, allowances, leave, pension, discipline and other conditions of service shall be regulated by the general Rules framed under Article 309 or continued to be in force under Article 313 of the constitution.

29. RELAXATION :—

Where the Governor is satisfied that the operation of these rules cause undue hardship in any particular case, he may order to dispense with or relax the requirement of that rule to such extent and subject to such conditions as he may consider necessary for dealing with the case in a just and equitable manner :

Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided by any of these rules.

## 30. INTERPRETATION:—

If any question arises relating to the interpretation of the Finance Department whose decision thereon shall be final.

## 31. DISCHARGE OR REVERSION:—

A temporary or officiating member shall be liable to be discharged or reverted to the lower cadre of the service or to his original service, as the case may be if:—

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

## SCHEDULE—I

( See Rule 4 )

Cadre (1)	Strength of Service		Post
	Permanent (2)	Temporary (3)	Total (3)
1. Assistant Director of Audit ...	8	8	16
2. Audit Officer	77	15	92
3. Assistant Audit Officer	59	33	92

## SCHEDULE—II

( See Rule-10 )

1. Assistant Director of Audit :	Rs. 2,250—60—2,395—80—2,795—EB 80—2,875—100—3,575—125— 4,075 P. M.
2. Audit Officer :	Rs. 2,095—60—2,395—80—2,635—EB 80—2,875—100—3,575—125— 3,950 P. M.
3. Assistant Audit Officer :	Rs. 1,375—30—1,435—40—1,615—50— 1,885—EB—50—2,050—60—2,395 80—2,875—100—3,375 P. M.

SCHEDULE—III

( See Rule-17 )

Rules and Syllabus for the Assam Local Fund Audit Services Rules, 1995.

Subject	Time	Maximum Marks	Minimum Marks required for passing.	Percentage of exemption marks
(1)	(2)	(3)	(4)	(5)
1. Essay on price and draft paper-I	2½ hours	100	40 percent	50 percent.
2. Elementary Book Keeping paper-II	3 "	100	40 "	50 "
3. General Accounts—				
(i) Without Books paper III	3 "	100	40 "	50 "
(ii) With Books paper IV	3 "	100	40 "	50 "
4. Rules and Regulations for the audit and inspection of accounts under the Department :				
(i) Without Books paper V	3 "	100	40 "	50 "
(ii) With Books paper VI	3 "	100	40 "	50 "
5. Assam Pachayat Act, and the Rules framed thereunder together with subsequent amendments made thereto ; Municipal Act and the rules framed thereunder together with the subsidiary Rules.				
(i) Without Books paper VII	3 "	100	40 "	50 "
(ii) With Books paper VIII	3 "	100	40 "	50 "
6. Visa-Voce	1½ "	100	40 "	50 "
Aggregate—		900	45 "	

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

**RULES AND SYLLABUS FOR THE ASSAM LOCAL  
FUND AUDIT SERVICE (RECRUITMENT)  
EXAMINATION**

(See Rule 18)

Subject (1)	Time (2)	Maximum Marks (3)	Percentage of Pass Marks (4)
1. Essay or precis and Draft Paper-I.	2½ Hrs.	100	40%
2. Arithmetic and Mensuration (Elementary but Practical).	3 Hrs.	100	50%
3. Assam Local Audit Manual Part-I, II, III.	3 Hrs.	100	40%
4. Aggregate .. ..		300	45%

The syllabus of examination will be as follows :

1. Essay or Precis Draft : The standard will be similar to that of the essay and precis for degree examination.

2. Arithmetic and Mensuration : The standard for this will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian Schools and Colleges Part-I" by pierpoint has been prescribed as representing the standard expected of the candidates in this subject.

Syllabus of subjects 1 to 4 will be as follows :

**ESSAY OR PRECIS AND DRAFT**

The standard will be similar to that of Essay and Precis for degree examination.

## 2. ELEMENTARY BOOK KEEPING

The paper in this subject will be of a fairly elementary character. The "Students complete commercial Book Keeping, Accounting and Banking" by Arthur 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—Depreciation, sinking funds, Reserves, Reserve funds, Secret reserves.

Chapter VI—Bills of Exchange, Promissory Notes, Cheques.

Chapter X—Capital and Revenue, Revenue Account, 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 subjects of these chapters in the subsequent editions of "Carter" candidates should read the corresponding chapter in the later edition

## 1. GENERAL ACCOUNTS

Assam Financial Rules, Treasury Rules and Subsidiary orders thereunder (States) Assam Contingency Manual, Assam Fundamental Rules and Subsidiary Rules, Assam P.W.D. Code, Assam Pension Manual.

4. Rules and Regulations for the audit 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 Board Dispensaries Accounts.

(ii) Account Rules of the Trust Funds, Chowkidari 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 and Rules framed thereunder.

(v) Assam Education Departments Rules and Orders.

(vi) Assam Motor Vehicle Taxation Act and Rules framed thereunder.

(vii) Assam Stamp Manual.

(viii) Assam Executive Manual.

(ix) Workmen's compensation Act and Rules.



RULES AND SYLLABUS FOR THE AUDIT OFFICERS EXAMINATION

Subject	See Rule 17 (2)		Minimum Marks required for passing	Percentage of exemption marks
	Time	Minimum Marks		
(1)	(2)	(3)	(4)	(5)
1. Rules and Regulation for the audit and inspection of accounts under this Department.				
(i) Without books paper—I	3 hours	100	40 per cent	50 per cent
(ii) With books paper—II	3 hours	100	40	50
2. Assam Panchayat Act, 1972 and the rules framed thereunder together with subsequent amendments made thereto. Municipal Act and Rules framed there-under together with subsidiary Rules.				
(i) Without Book Paper—III	3 hours	100	40	50
(ii) With Books Paper—IV	3 hours	100	40	50
3. GENERAL ACCOUNTS—				
(i) Without Books Paper—V	3 hours	100	40	50
(ii) With Books Paper—VI	3 hours	100	40	50
4. Viva-Voce	1½ hours	100	50	

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No book will be supplied for any paper. Any candidate failing in the Examination but securing exemption marks in a subject will not be required to appear again in that subject. Paper 1 to 2 should be treated as separate subject or in other words only candidate who obtains 50 percent marks or above in each of these papers will become eligible for exemption.

2 The Synopsis of subject 1 and 3 will be as follows :

1. 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 Municipal Board and Local Board Dispensaries Accounts).

(ii) Account Rules for the Trust Funds, Chowkidari 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 and Rules framed thereunder.

(v) Assam Education Departments rules and orders.

(vi) Assam Motor Vehicle Taxation Act and Rules framed thereunder.

(vii) Assam Stamp Manual.

(viii) Assam Executive Manual.

(ix) Workmen's Compensation Act and Rules.

2. GENERAL ACCOUNTS

Assam Financial Rules, Treasury Rules and subsidiary orders thereunder (State) Assam Contingency Manual, Assam Fundamental Rules and Subsidiary Rules, Assam Public Works Department Code, Assam Pension Manual.

SCHEDULE-IV

(Rule 23)

RULES AND SYLLABUS FOR RECRUITMENT TO THE  
CADRE OF ASSISTANT AUDIT OFFICERS.

Subject (1)	Time (2)	Maximum Marks (3)	Percentage of Pass Marks (4)
1. Essay and Precis Writing	3 Hrs.	100	40 Per cent
2. Arithmetic ... ..	3 Hrs.	100	50 Per cent
3. General Knowledge ..	3 Hrs.	100	40 Per cent
Aggregate		300	45 Per cent.

The syllabus of the Examination will be as follows :—

1. Essay and Precis Writing :—The standard will be similar to that of the Essay and Precis for a degree Examination.

2. Arithmetic :—The standard for this will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination.

3. General Knowledge :—The standard will be similar to that of the General Knowledge for a degree Examination.

NIRANJAN GHOSE,  
Secretary to the Govt. of Assam,  
Finance Department