



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 154 Dispur, Monday, 18th March, 2024, 28th Phalguna, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE DEPARTMENT

NOTIFICATION

The 16th March, 2024

eCF No. 238838/690.- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Finance Service Rules 2019, hereinafter referred to as the principal Rules, namely:-

- Short title and commencement
1. (1) These rules may be called the Assam Finance Service (Amendment) Rules, 2024.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- Amendment of rule 5
2. In the principal Rules, in rule 5,
- (i) in sub-rule (1), in clause (ii), after tenth line, for the serial no (a), (b) and (c), and entry thereto the following shall be substituted, namely:—
- “(a) 10% from the cadre of Deputy Accounts Officer or Accounts Officer under the Assam Accounts Service Rules, 2017.
- (b) 10% from the cadre of Audit Officer under the Assam Local Fund Audit Service Rules, 1995.
- (c) 10% from the cadre of Treasury Superintendent, Treasury Accountant and Senior Accounts Assistant under the Assam, Treasury (Establishment) Service Rules, 1993.”

- (ii) for sub-rule (2), the following shall be substituted, namely :—

"(2) If the 50% of vacancies reserved for departmental promotional examination could not be filled in a particular year for lack of sufficient suitable candidates, in the following year only 30% of the vacancies shall be kept as a quota to be filled through departmental examination and 70% shall be filled up Direct Recruitment instead of 50%. This shall be applicable from the financial year 2022-23 onwards."

Amendment of
Schedule II

3. In the principal Rules, for Schedule-II, the following shall be substituted namely:-

"SCHEDULE-II

RULES AND SYLLABUS FOR COMPETITIVE EXAMINATION FOR RECRUITMENT TO JUNIOR GRADE-II OF THE ASSAM FINANCE SERVICE.

(1) The syllabus for Competitive examination shall be decided by the Assam Public Service Commission for its Combined Competitive Examination.

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

1. Paper I	(With General Books) Accounts, Accounts Code Vol. I and II (Complete), Assam Budget Manual, Audit Code (Section III, IV and V)
Group I	
Group II	Accounts Code Vol. III, Central Pubic Works Department Code and Assam Public Works Department Code, Assam Financial Rules (Chapters XI, XII and XIII).
2. Paper II	(Without Books) Fundamental Rules and Subsidiary Rules, Financial Rules and Treasury Rules.

Group I	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, 4th 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	(Without book)	Constitution of India and Public Finance.
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 principles of maximum advantage and the principle of full employment.
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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 principle 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
- (i) Union or Central expenditure, State or Provincial expenditure and local expenditure
 - (ii) Productive versus Unproductive expenditure,
 - (iii) Grants versus Purchase precis.
 - (iv) 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 shall be 3 (three) hours. The maximum marks for each paper shall be 150 and the minimum pass mark shall be 70 or as may be determined by the Government."

ISFAQUR RAHMAN,
Secretary to the Government of Assam,
Finance Department.